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Georgia

Department of Revenue

1989

STATISTICAL REPORT

MARCUS E. COLLINS, SR., Revenue Commissioner

Department of Revenue
State of Georgia
Atlanta 30334

Marcus E. Collins, Sr.
Commissioner

November 21, 1989

The Honorable Joe Frank Harris, Governor
and
Members of the General Assembly
State of Georgia
Atlanta, Georgia 30334

Governor and Members:

As required by law, I herewith submit to you the Statistical Report of the Department of Revenue for the fiscal year ending June 30, 1989.

Net collections for the fiscal year totaled $6,086,780,522, an increase of $544,120,488 over the previous fiscal year. This 10% increase was in response to the combination of real growth, inflation and a sales tax rate increase to four percent during the year.

The goal of this Department is to provide for Georgia the fairest and most efficient Revenue Department in the country. Our continuing progress toward achieving this goal is directly attributable to the dedicated and quality work performed by our employees and the excellent cooperation we receive from you, your respective staffs, and our associated agencies.

Respectfully submitted,

Marcus E. Collins Sr.

Marcus E. Collins, Sr.
Commissioner

MEC:lnp

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FOREWORD

Tax Data Available by County

Personal income tax returns have been tabulated by county and are shown on pages 24,25 and 26 in Table 12. Table 13, beginning of page 27, shows sales and use tax collection with a growth index; assessed property value of the gross general digest, net general digest and public utility digest; and motor vehicles by major type. Table 14, beginning on page 32, presents the counties by population and the size or magnitude ranking using income, sales, motor vehicle and property digest information found in the two preceding tables. The four right hand columns give each county as a per capita amount so an alternate method of comparison can be made.

Table 16 and 17 on pages 39 and 40 list the property tax millage rate by county in an alphabetic and numeric series. The alphabetic table 16 gives the reader a quick access to a given county's millage rate. Table 17 gives the reader a quick method of comparing a given millage rate numerically with the other counties.

Table 18 on page 41 display the gross intangible tax assessment by county.

The Revenue Department research staff will furnish various statistics in line with present unpublished data not subject to disclosure law confidentiality.

Taxes administered by the Revenue Department.

SALES AND USE TAX

The Sales and Use Tax was begun in March, 1951, in Georgia at a 3% statewide rate. Georgia was the 30th state to use this tax source and there are presently 45 states using it. The tax has been one of the largest state revenue sources since it was adopted and presently produces one-third of the state-generated tax revenue. This statewide rate was increased to 4% on April 1, 1989.

An additional 1% was added in Fulton and DeKalb Counties as a dedicated revenue for the construction and operation of the Metropolitan Atlanta Rapid Transit Authority. More than one hundred and sixty-two million dollars were collected for M.A.R.T.A. in the past fiscal year by the Revenue Department. A 1% Local Option Sales Tax also generated four hundred and eighty-seven million dollars in revenue for 138 county governments, 393 municipal governments and ten schools districts during the past fiscal year. A special 1% Sales Tax began July 1, 1985 and produced two hundred and seventy million dollars for 87 county government participants during the past fiscal year.

The Sales and Use tax has been a consistent revenue source with only minor changes in the law since its inception. About 80% of the Georgia Personal income is represented in the collections of this tax each year. Although this is an overall proportional tax, most people agree that it is slightly regressive in that lower income households spend a larger percentage of their income on items subject to the sales tax than do higher income households.

Sales and Use tax is shown by:

Commodity	pages 15, 16
County	" 27,28,29,30,31
County ranking, sales dollars	" 32,33,34,35,36,37
Total Collections	" 1,7,8,9,31

INDIVIDUAL INCOME TAX

The individual income tax was initiated in 1929 and for two years was assessed at one third of the federal rate. A graduated system was begun in 1931 and revised in 1937 to essentially the present graduated scale used by the Georgia joint filer today. Several refinements such as withholding, estimated tax, and new graduated schedules for certain types of filers have been introduced over the years.

The tax, unlike sales and motor fuel, was handicapped at creation and only allowed to tax the affluent incomes. The basic allowance (exemptions and deductions) relieved all but a small percentage of the Georgia families from paying state income taxes. With the inflationary rise of income, the basic non-taxable income allowances become a smaller percentage of this income so that today four-fifths of the Georgia families pay state income taxes.

The individual income tax is considered to be "levered" because it changes 1.6 times the change of income activity. This leverage is shown as an "Income elasticity ratio" in the last column in Table H-4 on page 10.

Personal income tax information is shown by:

Total	Pages 1,8,10,17, 19
County	" 24,25,26
Gross income comparisons .	" 32,33,34,35,36,37
Charts	" 7,9

MOTOR FUEL TAX

The Motor Fuel tax is the oldest major State tax presently in use. Georgia was on of ten states that adopted this tax source in 1921. Five states had initiated the use of Motor Fuel taxation in 1919 and 1920. All states (48 back then) began motor fuel taxation by 1929 and this was the largest state tax in Georgia and most other states until after World War II

The motor fuel tax rate was increased by one cent a gallon in June, 1971, to 7 1/2 cents for the first change in 16 years. A rate of 7 cents per gallon was in effect in January, 1950, so that in 38 years the rate has increased less than 8%.

After being the state's top revenue source for three decades, the new 3% sales tax pushed motor fuel back to number two during the 1950's and 1960's. The individual income tax, with its graduated scale and aided by an inflationary rise of incomes, finally relegated motor fuel to the number three position in the 1970's. In spite of its less lofty position on the team, this hard-working motor fuel tax generates as much state revenue today as the whole tax system could produce in the early 1950's.

Motor fuel taxes are presented on pages 1,7,8, and 18.

CORPORATE INCOME TAX

The corporation income tax was initiated in 1929 and for two years was assessed at one third of the federal rate. The rate was changed to: 4% in 1931; 5 1/2% in 1937; 7 1/2% in 1949-50(temporarily); 5 1/2% in 1951, 4% in 1955 with Federal taxes no longer deductible; 5% in 1964; and the present 6% went into effect in 1969.

The corporation income tax has been a major tax source since its inception by the state. It was the fourth largest state revenue producer for over two decades. The battle for third largest revenue producer has been won by the corporation income tax in the last five fiscal years over the old reliable motor fuel tax. A corporation net worth tax is administered in conjunction with the income tax program. Pages 1,7,8,9,10 and 38 shown collections from corporation income tax and net worth tax.

TOBACCO TAXES

The taxation of cigars and cigarettes was begun in 1923 by Georgia. The rate on cigarettes had gradually increased to 5 cents a pack by 1955, in 1964 it was raised to 8 cents, and in March, 1971, to the present 12 cents a pack. Most states have increased cigarette taxes rapidly in the last 15 years so the Georgia rate has remained approximately average. The revenue from this tax is under 2% of the Department's collections and almost equals the combined state collections of liquor and beer. Pages 1,7,8 and 20 show detailed cigarette collection data.

LIQUOR, BEER AND WINE TAXES

The sales of alcoholic beverages was begun in the mid 1930's after Prohibition was repealed nationally. The local option concept prevails in Georgia in the licensing and sale of alcohol beverages. This means that any city or county which wants to provide for the licensing of distilled spirits can do so only after holding a public election, to determine whether the citizens want it. If they don't, then the question is dropped for two years at which time another election may held. If the vote indicates that the citizens do want to license the sale of spirits in their area, then sale and manufacture in the area is permitted, provided the manufacturer, wholesaler, or retailer has obtained a current valid license from the State Revenue Department, after obtaining all necessary licenses from the city or county in which the licensee will have his place of business. Alcoholic beverage collections are shown on pages 1,7,8 and 20.

MOTOR VEHICLE TAGS AND TITLES

The motor vehicle license law was initiated in 1910 and a title law was added in 1963. A title is to a motor vehicle what a deed is to a piece of real estate. The law requires you to secure a title at the time your vehicle is purchased.

Non-resident who move to Georgia permanently, as opposed to those who are merely sojourning, must purchase a Georgia tag within seven(7) days after establishing their residence in Georgia. Persons employed on a temporary basis in Georgia or just passing through are not required to register their vehicles if they remain in the state for less than 30 consecutive days. Military personnel are not required to register vehicles in Georgia as long as they display valid licenses from their home states. However they may purchase Georgia plates if they wish. Out-of-state students may use vehicles in Georgia without purchasing a Georgia tag, provided they display valid licenses from their home states.

Application for tags and/or decals for all vehicles, and payment for ad valorem taxes on the vehicles are made through the county tag agent. The county tag agent is the county tax commissioner or tax collector. The county tag agent issue all the tags or renewal decal except those for certain large trucks. These are issued by the Department of Revenue. Applications for title may be submitted to the county tag agent or to the Department of Revenue.

Each license tag application must be filed in the county of legal residence of the person who owned the vehicle on January 1. If the vehicle is used in connection with some established business enterprise located in another county, the license application must be filed in the county where the business is located. Motor vehicles owned by non-Georgia residents must b e registered in the county where they are located.

By law, the tax collector or tax commissioner of each county is charged with the duties of tag agent. Any inquiries or needs concerning motor vehicles registration and licensing should be directed to the tag agent in your county. Application for a renewal decal on an existing tag must be made each year the earlier the better. Motor Vehicle Information is shown on pages 1,7,8,21,27,28,29,30 and 31.

PROPERTY TAX

The Property Tax Division oversees all forms of taxation with respect to real property, personal property, utilities, automobiles, intangible property, real property recording, property abandonment, and intangible property recording.

The ad valorem property tax is the primary source of revenue for local government units in Georgia, including cities, counties, and school districts. In addition, a small amount of property tax revenue goes into the State Treasury. County and city tax officials and administer the tax but the State Revenue Commissioner exercises some supervisory authority to assure that the tax is administered uniformly throughout the state and in accordance with the law.

The ad valorem tax is based upon the "value" of the real and personal property which is subject to the tax. The tax rate, or "millage", in each county is set annually by the Board of County Commissioners or other governing authority of the taxing jurisdiction. A tax rate of "one mill" represents a tax liability of $1 per $1,000 of assessed value. The average county millage rate in 1987 was under 25 mills; the amount collected for the State in each county was only 1/4 mill. Pages 1,8,22 and 23 shows collections from property taxation. Additional related property information shown on county tables beginning on page 27.

UTILITIES

The ad valorem tax on public utilities is a centralized system operated by the Property Tax Division of the Revenue Department. There are 171 utility systems consisting of 14 Railroad, 45 Telephone, 53 Electric, 3 Gas, 24 Municipal Gas, 6 Pipeline, and 26 Airlines Flight Equipment. Four basic factors are reviewed in arriving at assessment of utilities: Fair Market value of the System, Fair Market value in Georgia, Net Book Value, and the Average Income.

There are 298 equipment car companies assessed by the utility digest section based on Georgia usage.

THIS REPORT PREPARED BY THE FOLLOWING:

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Typesetting.....Rashell F. Robinson

CONTENTS

PART I - ORGANIZATION OF THE REVENUE DEPARTMENT

Where the Revenue Department Tax Dollar Came from 1
Directory of the Department of Revenue 2
Georgia Department of Revenue Organization Chart 3
Organization of The Department of Revenue 4

PART II - STATE REVENUE COLLECTIONS AND TRENDS

Revenue Highlights for the Fiscal Year Ended June 30, 1989 5
Net Collections by Georgia Department of Revenue for Fiscal Years Ended in 1939 to 1989 - Table H-1 6
Monthly Revenue Department Collections 6
Changes in Major State Tax Revenues, Dollars and Percent 7
Net Revenue Collections by Kind of Tax, for Fiscal Years Ended in 1987, 1988 and 1989 - Table H-2 8
Georgia Total State Tax Revenue by Major Source, Ten Year Trend - Chart 1 9
Georgia Total State Tax Revenue by Major Source, Ten Year Trend - Table H-3 10
Personal Income and State Income Tax Receipts Comparison - Table H-4 10

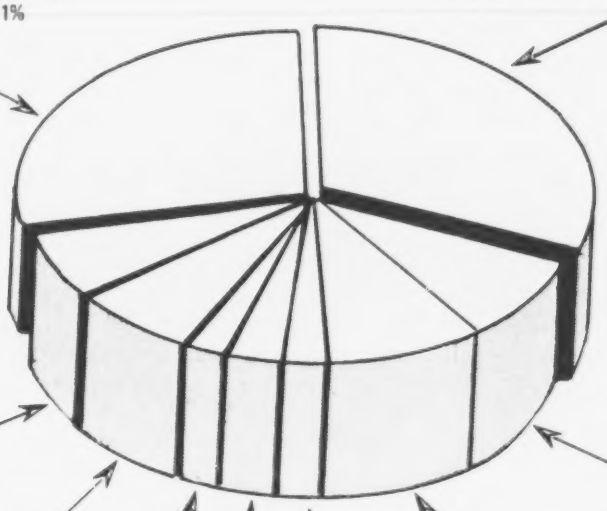
PART III - GEORGIA COMPARISONS O REGION AND NATION

Per Capita Personal Income as a Percent of U.S. Average - Chart 3 11
Per Capita Personal Income Percent Increase Comparisons by Period - Chart 4 11
Total Personal Income as a Percent of the U.S. - Chart 5 12
Total Personal Income Percent Increase Comparison by Period - Chart 6 12
Per Capita Amounts of Selected Items, 1986 - 1987. State and Local Revenue Comparisons - Chart 7 13
General Revenue per $1,000 of Personal Income 1986 - 1987.State and Local Revenue Comparisons - Chart 8 14

PART IV - SELECTED TAX DATA BY TYPE AND/OR COUNTY

Sales and Use Tax Revenue by Business Group, FYE June 30, 1989 - Table 1 15
Adjusted Gross Sales and Use Tax Receipts by Business Group 1988 with Index Change - Table 12 16
Growth Trend of Personal Income Tax - Table 13 17
Motor Fuels and Motor Carriers, Detailed Data for FYE 1989 - Table 4 18
Personal Income Tax Returns by Income Class - 1987 Income - Table 5 19
Excise Taxes and Fees in Detail for FYE 1989 - Table 6 20
Motor Vehicle Tags and title Revenue for FYE 1987, 1988 and 1989 - Table 7 21
Motor Vehicle Tags and Title Volume for Calendar Years 1986, 1987 and 1988 - Table 8 21
Taxable Values of General Property and Utilities - Table 9 22
Net Property Tax Collections by Category for FYE 1989 - Table 10 22
Taxable Value of Genera Property, Public Utilities and Intangibles by Class of Property 1987 and 1988 - Table 11 23
1987 Personal Income Tax Data by County - Table 12 24
Selected Tax Statistics by County - Table 13 27
Four Economic Indicators by County and Rank - Table 14 32
Corporation Income Tax Returns by Income Class 1987 Tax Year Returns - Table 15 38
1988 Millage Rates by County - Alphabetically Listed - Table 16 39
1988 Millage Rates by County - Numerically Listed - Table 15 40
Gross Intangible Tax Assessment by County 1988 - Table 18 41
Index 42

SOURCES OF THE REVENUE DEPARTMENT TAX DOLLAR
FISCAL YEAR ENDING JUNE 30, 1989
TOTAL $ 6,086,780,522



SALES AND USE TAXES $ 2,112,793,025
34.71%

PERSONAL INCOME TAXES $ 2,731,849,629
44.88%

TOBACCO TAXES $ 88,524,076
1.45%

MOTOR FUEL TAXES $ 326,468,369
5.36%

MISCELLANEOUS $ 114,599,766
1.88%

Estate $ 37,325,922
Property $ 22,646,886
Corp.Net Worth $ 17,171,335
Alcoholic Bev. Lic. $ 1,910,375
Motor Carrier Fees $ 2,798,101
Other Licenses and Fees $ 23,375,524
1% Sales Tax Coll. Fee $ 9,371,622

CORPORATION
INCOME TAXES $ 518,933,146
8.53%

MOTOR VEHICLE FEES $ 77,634,195
1.28%

LIQUOR TAXES $ 37,085,626
.61%

BEER AND WINE TAXES $ 78,892,690
1.30%

DIRECTORY

Georgia Department of Revenue
270 Washington Street
Trinity-Washington Building
Atlanta, Georgia 30334
Phone: (404) 656+ Appropriate Digits when calling from outside the State complex. When calling within the State complex, dial 6 and the digits listed below

ADMINISTRATIVE OFFICES

Commissioner, Room 410, Phone 4015
Deputy Commissioner, Room 410, Phone 4016
Administrative Deputy, Room 410, Phone 4003
Deputy for Tax Policy, Room 410, Phone 4016
Budget Officer, Room 425, Phone 6676
E.E.O. Officer, Room 425, Phone 6708
Hearing Officer, Room 401, Phone 4233
Information, Room 434, Phon 4236
Internal Audit, Room 436, Phone 5628
Internal Investigation, Room 413-1, Phone 4230
Personnel, Room 411, Phone 4010
Payroll, Room 411, Phone 4013
Forms Design, Room 432, Phone 6668
Research, Room 401, Phone 4234
Training Officer, Room 724, Phone 0568

CENTRAL AUDIT DIVISION

Director, Room 825, Phone 4200
Supervisors, Room 822, Phone 4200
Audit Staff, Room 823, Phone 432

ELECTRONIC DATA PROCESSING DIVISION

Director, Room 1616, West Tower, Phone 1-3750

FIELD SERVICES DIVISION

Director, Room 815, Phone 2363
Administrative Office, Room 815, Phone 2363
Taxpayer Assistance, Room 322, West Tower, Phone 4071

REVENUE REGIONAL OFFICES

ALBANY - 2700 Palmyra Rd.	GIST	341-4241
Calvin S. Williams, Mgr., P.O. Box 1356-3170	(912)	430-4241
ATHENS - 550 Hawthrone Ave.	GIST	241-6058
William L. Crowe, Mgr., P.O.Box 1843-30603	(404)	542-6058
ATLANTA - Suite 900, S. Tower	GIST	221-0880
One CNN Center - 30303-2705	(404)	656-0880
Mary D. Butler, Mgr.	(404)	656-0841
AUGUSTA - 1054 Claussen Rd., Suite 310	GIST	337-1870
S. Wilson Folk, Mgr., P.O. Box 11706-30907	(404)	737-1870
COLUMBUS - 307 15th St., Room 215	GIST	259-7451
James R. Webster,Mgr., P.O.Box 1698-31993(404)	649-7451	
DOUGLAS - 111 N. Coffee Ave	GIST	347-4270
Michael Forsyth, Mgr., P.O.Box 918-31533	(912)	384-1794
LITHIA SPRINGS - 351 Thornton Rd., Suite 101		
William R. Fuller, Mgr., P.O. Box 1079-30057	(404)	732-1142
MACON - 2153 Vineville Ave.	GIST	321-6055
Dennis Rich, Mgr., P.O.Box 4368-31208	(912)	751-6055
ROME - 1401 Dean St., Suite E-30161	GIST	231-6061
Robert B. Ellis, Mgr., P.O. Box 6004-30163	(404)	295-6061
SAVANNAH - 6606 Abercorn St.	GIST	362-2140
Cynthia Cyr, Mgr.,P.O. Box 13547-31416	(912)	356-2140
TUCKER - 2082 E. Exchange Place ,		
Suite 120-30084	GIST	230-5600
Harry L. White, Mgr.,	(404)	493-5600

ALCOHOL AND TOBACCO TAX UNIT

Assistant Director, Room 815, Phone 4252
Licenses, Room 815-O, Phone 4260
Enforcement, North Region, Tucker, Suite 102
2082 East Exchange Place, Phone 493-5681
Enforcement, South Region, Macon
2153 Vineville Avenue, Phone 744-6059

INTERNAL ADMINISTRATION DIVISION

Director, Room 814, Phone 4095
Assistant Director, Room 414, Phone 4022
Procurement, Room 814, Phone 3489

INCOME TAX DIVISION

Director, Room 507, Phone 4095
Conferee, Room 507A, Phone 4170
Corporation Processing, Room 517, Phone 4165
Corporation Audit, Room 511, Phone 4265
Individual Operations, Room 719, Phone 4318
Office Audit, Room 713, Phone 7898
Withholding & Ind. Estimate, Room 504, Phone 4180
Claims Section, Room 709-A, Phone 6865
Review & Assessment, Room 711, Phone 4176
Trust & Estate Section, Room 514, Phone 7043
Refund Inquiry, Room 700, Phone 6286

MOTOR VEHICLE DIVISION

Director, Room 104, Phone 4156
Taxpayer Services, Room 113, Phone 5860
Title Information, Room 126, Phone 4100
Tag Information, Room 126, Phone 4100

PROPERTY TAX DIVISION

Director, Room 405, Phone 4240
Intangible Tax Section, Room 403, Phone 4250
Motor Vehicle Assessments, Room 405, Phone 4108
Real Estate Transfer, Room 405, Phone 4244
Unclaimed Property, Room 405, Phone 4244

SALES AND USE TAX DIVISION

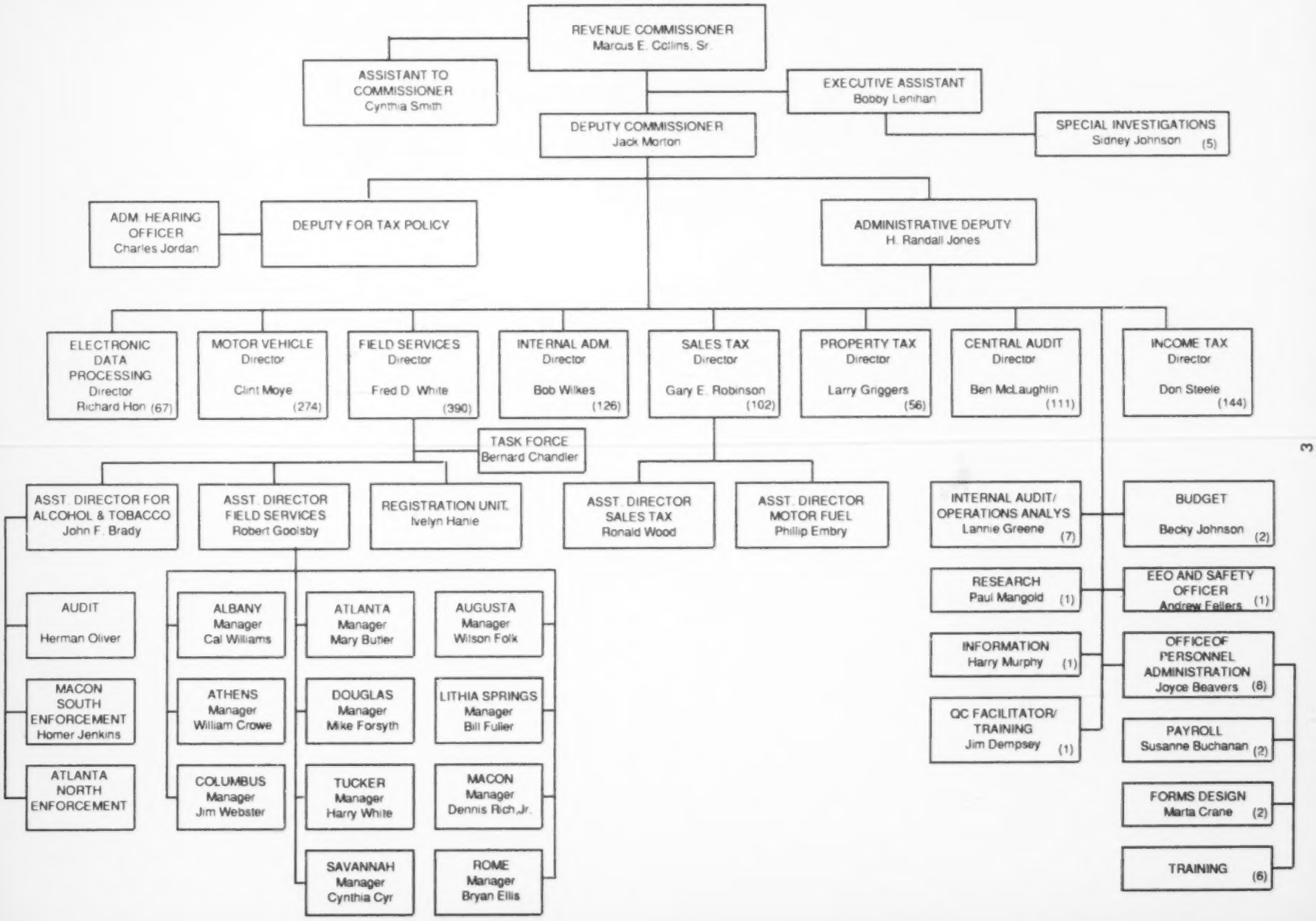
Director, Room 310, Phone 4060
Consultant, Room 309, Phone 4065
Contract Section,Room 311, Phone 4080
Post Audit Section, Room 315, Phone 4089

MOTOR FUEL TAX UNIT

Director, Room 417, Phone 4053
Licensing & Taxation Sect., Room 413, Phone 4057
Refund Section, Room 417, Phone 4054
Truck Permits, Room 413, Phone 4058

DEPARTMENT OF REVENUE

GOVERNOR



ORGANIZATION OF THE DEPARTMENT OF REVENUE

In addition to the offices of State Revenue Commissioner and Deputy Revenue Commissioners, the principal organizational unit of the Department of Revenue is the "Division". The Department is currently organized into eight divisions with the following functions:

CENTRAL AUDIT

Utilizes a staff of professional tax specialists to audit tax accounts (Income, Sales, Motor Fuel and Alcohol). Audits are performed both within the State and throughout the Nation.

ELECTRONIC DATA PROCESSING

Maintains and enhances computer application programs and systems for all areas of tax administration of the Revenue Department. Develops new application programs as requested.

Provides primary data entry support for the individual income and intangible tax systems. Provides data entry backup support to other tax systems.

FIELD SERVICES

Provides taxpayer information and assistance at nine regional office locations. Continuously examines taxpayer registrations, compliance with filing deadlines, and collects all delinquent accounts.

Enforces all laws and regulations pertaining to the manufacture, possession, transportation, and sale of legal and illegal alcoholic beverages within the State. The Division is charged with licensing the sale of distilled spirits, malt beverages, wine, cigars, and cigarettes. It also has the responsibility for enforcing the Motor Fuel Tax Laws. A criminal investigative staff performs specialized investigations, to include investigations to keep organized crime and other persons of bad character out of the industry in cooperation with other state and local enforcement agencies.

INCOME TAX

Administers the Income Tax laws imposed on net income of individuals, fiduciaries and corporations; administers the corporation Occupation or License Tax. Issues regulations pertaining to Income Tax Manages all taxpayer protests and hearings.

INTERNAL ADMINISTRATION

Provides supporting services to other Divisions of the Department. Included are centralized processing cashiering and accounting activities, procurement and records management, mail handling, supplies and other support functions.

MOTOR VEHICLE

Issues license tags and certificates of title and records liens and security information on all vehicles registered in the State of Georgia. Provides information on all vehicles for local and state enforcement agencies.

PROPERTY TAX

Administers all laws and regulations with respect to Property Tax. This Division is charged with the overall supervision of the Ad Valorem tax including the approval of all county tax digests, the assessment of all public utility property, the preparation of the assessment manual for motor vehicle property and the administration of county property revaluation programs. This Division also administers the Intangible Tax, and the Real Estate Transfer Tax. Also this Division administers law and regulation as set forth in the Unclaimed Property Act.

SALES AND USE TAX

Administers all laws for Sales and Use Tax. Issues regulations pertaining to Sales and Use Tax and manages all taxpayer protest, exemptions and hearings. Also administers the 1% MARTA, Local Option and special Sales Tax; separately accounts for the 3% sales and use tax on motor fuel.

Administers all laws for Motor Fuel Tax, Motor Carrier Fuel Tax, and Highway Use Tax. The Unit is charged with licensing Motor Fuel distributors and permitting motor carriers. Also, the Unit issues regulations and manages all taxpayers protest and hearings pertaining to Motor Fuel laws.

REVENUE HIGHLIGHTS FOR THE FISCAL YEAR ENDED JUNE 30, 1989

Collections by the Department of Revenue for the fiscal year totaled $6,086,780,522 for State purposes. This was an increase of $554,120,488 or 10% over the prior fiscal year. The dollar amount of increase fell $1.3 million short of the record $555.4 million gain in FYE June 1985.

The Department's Sales and Use Tax Division collected $927,820,315 for distribution to MARTA, Local Option, Local Option II and Special Purpose County Districts. The amount collected for local governments and the $2.112 billion collected for State general fund purposes exceeded three billion dollars of Sales Tax revenue in Georgia. The State sales tax rate was increased to 4% on April 1st, 1989. The Local Option II sales tax law was repealed and no collection of this tax will be made after 1990 expiration.

The Department collected $2,731,849,629 of Individual Income Tax and $518,933,146 of Corporation Income Tax for a combined $3,250,782,775 of Income Tax for the State General Fund. In September, the General Assembly, in Special Session, increased the retirement income exclusion for all eligible Georgians. The legislation also removed the total income tax exemption for state employee and teacher retirement benefits. These changes are effective for the 1989 tax year.

The Revenue Department implemented a new Centralized Taxpayer Registration System in April, 1989. This is the first step in Department's modernization of the State's tax registration, return processing, audit and collection systems.

The common registration form is used to register taxpayers for all taxes using one application package. Taxes that require a pre-registration are Sales and Use, Income Tax ,Withholding, Alcohol, Tobacco, Motor Fuel Distributors and Carrier. With the establishment of the CTR Unit, the taxpayer will in effect be furnished "one-stop shopping" facilities to register for all taxes, whether by mail or in person.

This system will allow the Department to maintain consistent information on a taxpayer across all tax types and with in a tax type. It will also provide the capability to determine the taxes for which a taxpayer is registered as well as the taxes for which they should be registered. The integrity of taxpayer information should be improved.

The Audit and Delinquent Tax collections of the Revenue Department have continued to grow at a differentially faster rate than the total net collection of the Department. Audit collections for FYE 1977 were $44,402,289 or 2.431% of the $1,826,490,242 total net collections. Audit collections for FYE 1983 were $93,023,143 or 2.75% of the $3,389,302,926 total net collections. Audit collections for FYE 1989 were $190,490,657 or 3.130% of the $6,086,780,522 of total net collections by the Revenue Department. The audit collections over this twelve year period increased 329% while total net collections were increasing by 233%.

Most of these audit and delinquent tax dollars are collected by the Central Audit Division and the Field Services Division. The integrity of the tax paying system is maintained by diligently going after those hard-to-collect tax dollars.

TABLE H-1. NET REVENUE COLLECTIONS BY GEORGIA DEPARTMENT OF REVENUE FOR FISCAL YEARS ENDED IN 1939 THROUGH 1989
(Net of Commissions and refunds)

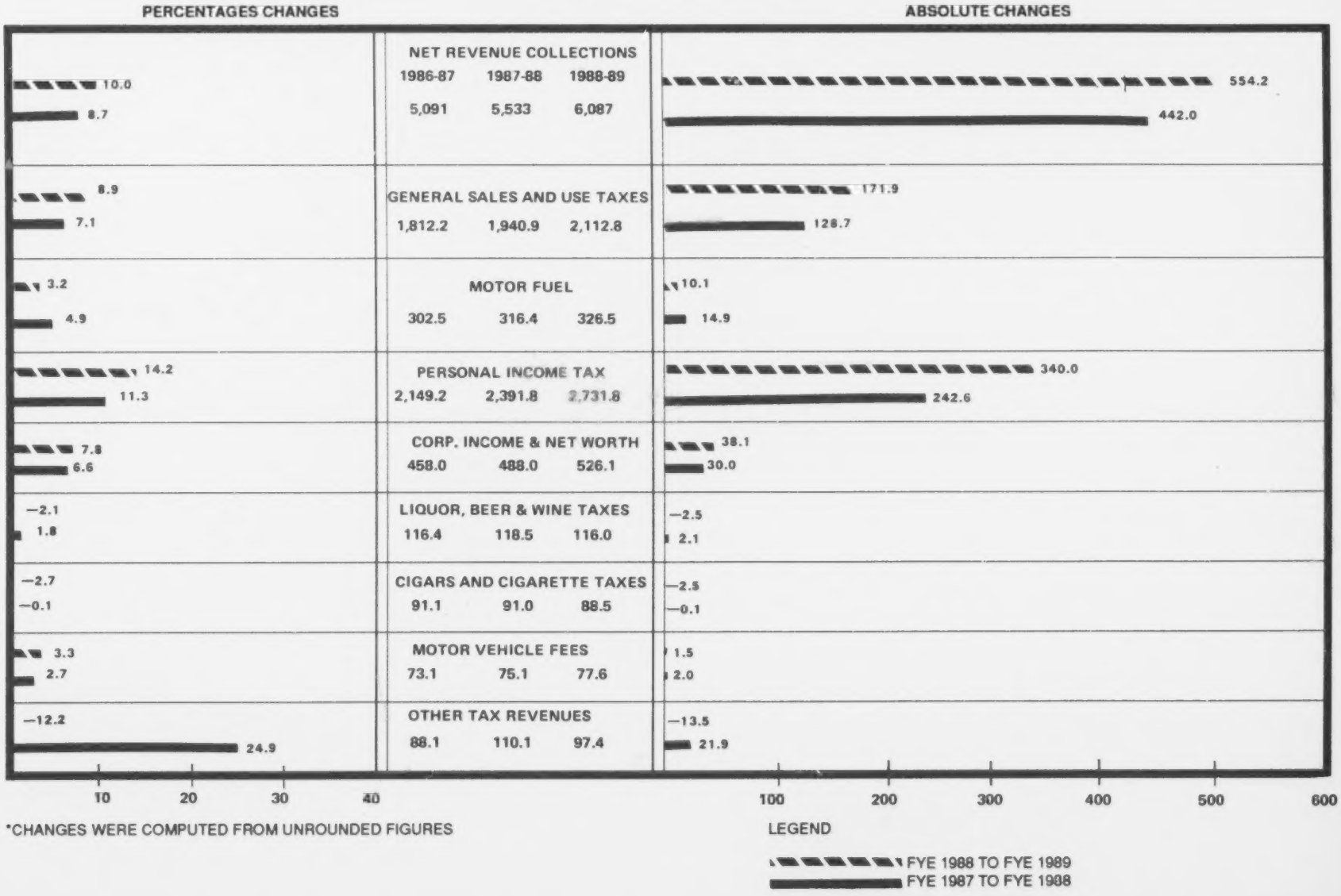
FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT
1939	$ 40,891,239	1956	$ 283,154,154	1973	$1,298,983,504
1940	44,170,069	1957	300,953,308	1974	1,454,888,357
1941	40,379,613	1958	303,086,565	1975	1,485,596,516
1942	57,062,383	1959	321,701,575	1976	1,607,948,444
1943	55,258,565	1960	352,008,363	1977	1,826,490,242
1944	56,905,582	1961	374,423,310	1978	2,094,166,147
1945	58,347,067	1962	383,717,913	1979	2,353,857,341
1946	75,483,028	1963	422,532,658	1980	2,624,812,872
1947	92,519,170	1964	468,242,593	1981	2,911,453,072
1948	101,587,629	1965	523,598,667	1982	3,161,547,531
1949	102,947,474	1966	585,583,839	1983	3,389,302,926
1950	117,893,677	1967	641,167,446	1984	3,818,550,405
1951	145,305,177	1968	703,269,838	1985	4,373,971,602
1952	220,504,541	1969	795,124,610	1986	4,739,023,189
1953	210,038,057	1970	904,279,429	1987	5,090,622,068
1954	216,092,267	1971	949,145,999	1988	5,532,660,034
1955	226,226,195	1972	1,145,093,584	1989	6,086,780,522

MONTHLY REVENUE DEPARTMENT COLLECTIONS

MONTH	FYE 1986	FYE 1987	FYE 1988	FYE 1989	FYE 1990
July	$333,428,533	$356,467,733	$384,274,308	$415,658,077	$499,708,213
August	392,731,514	410,794,057	449,407,121	470,286,524	506,394,372
September	429,844,710	456,548,495	501,993,755	540,012,889	635,837,477
October	344,149,885	360,678,714	410,547,543	442,264,070	525,160,659
November	390,228,463	415,510,516	473,429,341	474,064,486	
December	378,281,826	407,719,798	445,754,409	498,932,363	
January	439,926,507	468,747,724	507,406,878	546,393,492	
February	373,288,790	405,368,535	448,955,900	497,160,941	
March	318,954,307	363,939,500	404,150,258	498,430,959	
April	460,589,707	498,184,848	546,566,206	534,552,737	
May	458,405,059	489,872,854	514,265,705	581,302,294	
June	435,560,031	460,079,569	457,388,033	592,211,537	

SOURCE: Central Accounting, Georgia Department of Revenue

CHART 1. - CHANGES IN MAJOR STATE TAX REVENUES, REVENUE DEPARTMENT, FISCAL YEAR ENDED IN 1987, 1988 AND 1989
(Dollar amounts in millions)



*CHANGES WERE COMPUTED FROM UNROUNDED FIGURES

TABLE H-2. NET REVENUE COLLECTIONS BY KIND OF TAX, GEORGIA DEPARTMENT OF REVENUE FOR FISCAL YEARS ENDED IN 1987, 1988 AND 1989
(Net of Commissions and Refunds (1)

	Dollar amounts for fiscal years ending June 30		
	1987	1988	1989
Motor fuels (2)	302,451,676.93	317,351,688.79	327,584,414.52
Cigar and cigarette	91,061,299.83	91,009,860.38	88,524,076.24
Liquor	38,267,398.58	38,585,424.78	37,085,625.70
Beer	62,019,932.98	63,948,100.28	63,499,093.43
Wine	16,134,053.73	15,968,980.92	15,393,596.40
SELECTIVE SALES TAX	509,934,292.05	526,864,055.15	532,086,806.29
GENERAL SALES AND USE TAX (4)	1,812,267,122.71	1,940,922,652.04	2,112,793,025.31
PERSONAL INCOME TAXES	2,149,234,824.50	2,391,771,211.03	2,731,849,629.16
Financial Institutions occupation tax	5,384,102.86	5,897,141.79	6,082,246.02
Corporation Net Worth Tax	14,252,281.53	14,966,668.01	17,171,335.42
Corporation income taxes	443.791.620.89	473,072,432.13	518,933,146.36
CORPORATION INCOME AND LICENSE TAXES	463,428,005.28	493,936,241.93	542,186,727.80
License tags (3)	62,734,380.02	64,859,170.81	67,389,806.13
Title registration fees	10,391,239.00	10,244,986.50	10,244,388.50
MOTOR VEHICLE FEES	73,125,619.02	75,104,157.31	77,634,194.63
ESTATE TAXES	30,289,175.99	54,203,829.01	37,325,921.73
General Property digest (real and tangible personal)	15,241,559.75	17,683,109.32	19,438,425.85
Public utilities, ad valorem tax	1,204,130.36	1,437,252.18	1,698,933.37
Public Service Commission (utility fees)	563,890.98	560,261.66	848,914.49
Intangible property tax	127,045.14	132,489.61	127,512.66
Intangibles, recording fees	458,725.94	335,823.40	315,241.75
Interest and other property tax revenues	180,832.08	140,413.79	217,858.33
PROPERTY TAXES	17,776,184.25	20,289,349.96	22,646,886.45
Fuel (mileage tax) (-)	65,466.35	(-) 938,199.38	(-) 1,116,045.25
Motor fuel truck fees	2,887,173.70	2,926,120.20	2,798,100.76
MOTOR CARRIERS, TAXES AND FEES	2,821,707.35	1,987,920.82	1,682,055.51
Liquor dealers, licenses	421,150.00	429,390.00	476,700.00
Beer dealers, licenses	754,150.00	764,000.00	801,125.00
Cigar and cigarette dealers, licenses	7,191.00	12,980.00	9,480.00
Wine dealers, licenses	581,600.00	598,650.00	632,550.00
Motor fuel distributors' fees	7,640.00	5,225.00	3,330.00
Contractors fees	2,850.00	3,720.00	4,080.00
Property transfer fees	119,599.64	125,943.49	143,351.00
Local Sales Tax 1% collection fees	7,318,324.64	8,070,260.84	9,371,622.38
Other collections	22,532,632.78	17,570,447.38	17,133,066.92
OTHER TAXES OR FEES	31,745,137.06	27,580,616.71	28,575,275.30
TOTAL NET REVENUE COLLECTIONS	5,090,622,068.21	5,532,660,033.96	6,086,780,522.18

(1) Commissions authorized by law for collecting and assessing totaled $62,656,322.44 in FYE 1987, $66,728,131.41 in FYE 1988 and $68,793,389.61 in FYE 1989. Refunds paid through the Department of Administrative Services totaled $473,340,048.05 in FYE 1987, $511,953,540.94 in FYE 1988 and $549,468,643.12 in FYE 1989.

(2) Amounts for motor carrier fuel (mileage) tax are included in "motor fuel taxes" amounts shown in Chart 1.

(3) Total excludes accounts receivable (law allows the purchase of certain tags on a quarterly installment basis).

(4) Total includes Motor Fuels Sales Tax of $80,346,936.90 in FYE 1987, $92,463,218.73 in FYE 1988 and $96,277,558.46 in FYE 1989.

CHART 2 — TEN YEAR TREND IN GEORGIA'S TOTAL STATE TAX REVENUES BY MAJOR SOURCE

(Fiscal year ended June 30 of year shown)

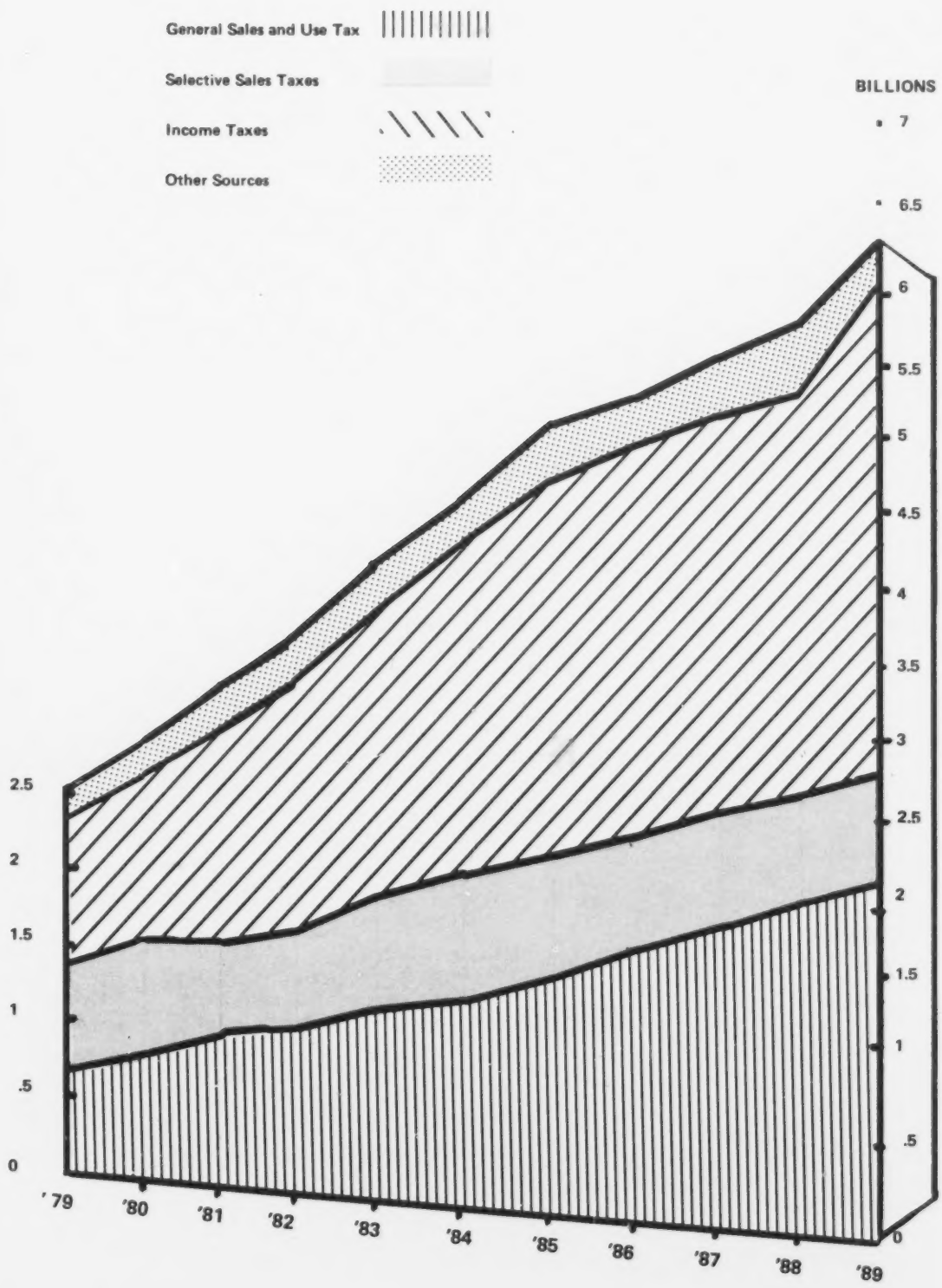


TABLE H-3. TREND IN GEORGIA'S TOTAL STATE TAX REVENUES BY MAJOR SOURCE 1978 - 1989 (Millions of dollars)

Fiscal Year	Department of Revenue	Other Agencies	Grand Total (1)	Breakdown of grand total by major source			
				General Sales and Use	Selective Sales Taxes	Income Taxes (2)	Other Taxes or Fees
1979	2,354	89	2,443	892	497	955	99
1980	2,625	97	2,721	1,006	497	1,112	106
1981	2,911	103	3,014	1,108	497	1,289	120
1982	3,162	114	3,276	1,189	503	1,451	133
1983	3,389	110	3,499	1,271	507	1,581	140
1984	3,819	126	3,945	1,461	537	1,780	167
1985	4,374	142	4,516	1,633	568	2,134	181
1986	4,739	157	4,896	1,735	591	2,358	212
1987	5,091	216	5,307	1,821	664	2,593	238
1988	5,533	233	5,766	1,941	677	2,865	283
1989	6,087	243	6,330	2,113	689	3,251	277
1979	96.4%	3.6%	100%	36.5%	20.3%	39.1%	4.1%
1989	96.2%	3.8%	100%	33.4%	10.9%	51.4%	4.3%

(1) Because of rounding, detail may not add to totals; percentages computed from unrounded figures.
(2) Since January 1966 corporation license taxes have been reported on a combined form with corporation income taxes and, because of reporting errors, a precise separation is not available.

TABLE H-4 - COMPARATIVE TRENDS IN GEORGIA'S PERSONAL INCOME AND STATE INCOME TAX RECEIPTS, 1971 TO 1989

Fiscal Year ending June 30 (1)	Total personal income		Personal income tax receipts		"Income elasticity ratio" (2)
	Amount (millions of $)	Change from prior year (%)	Net amount ($1,000)	Change from prior year (%)	
1971	15,551	8.5	183,353	11.4	1.341
1972	17,058	9.7	232,785	27.0	2.784
1973	19,256	12.9	285,091	22.5	1.744
1974	21,881	13.6	340,705	19.5	1.434
1975	24,153	10.4	373,454	9.6	.923
1976	25,942	7.4	413,188	10.6	1.432
1977	28,966	11.7	495,616	20.0	1.709
1978	32,071	10.7	604,084	21.9	2.047
1979	36,442	13.6	729,479	20.8	1.529
1980	41,027	12.6	872,836	19.7	1.563
1981	45,812	11.7	1,037,181	18.8	1.607
1982	51,830	13.1	1,181,832	13.9	1.061
1983	55,803	7.7	1,342,051	13.6	1.766
1984	61,211	9.7	1,466,066	9.2	.948
1985	68,920	12.6	1,718,317	17.2	1.365
1986	75,394	9.4	1,944,294	13.2	1.404
1987	82,410	9.3	2,149,235	10.5	1.129
1988	89,595	8.7	2,391,771	11.3	1.299
1989	96,779	8.0	2,732,041	14.2	1.775

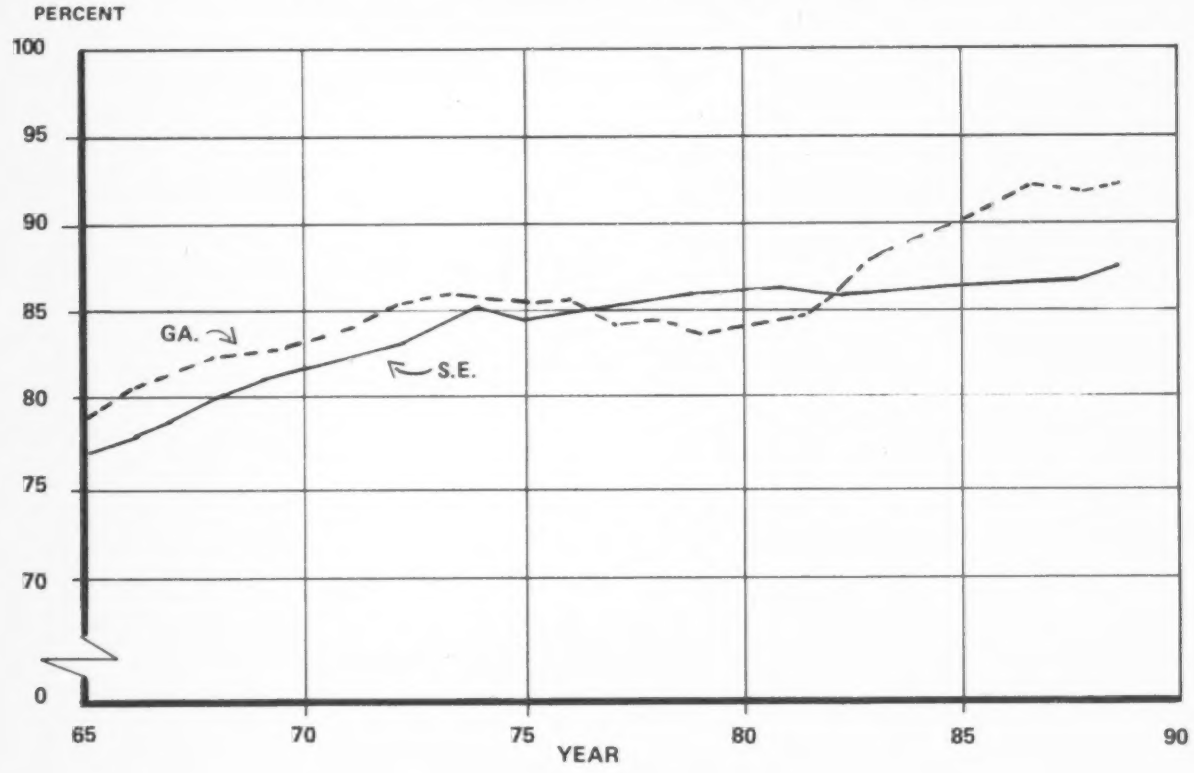
(1) Personal income amounts are for immediately preceding calendar year.
(2) Ratio of the percentage change in tax receipts to percentage change in personal income. This is a measure of the sensitivity of personal income tax revenue to changes in personal income. A ratio of 1.000 would indicate identical rate of change for income and tax yield.

Sources: U.S. Department of Commerce, Office of Busines Economics; and Georgia Department of Revenue

GEORGIA AND SOUTHEAST

CHART 3

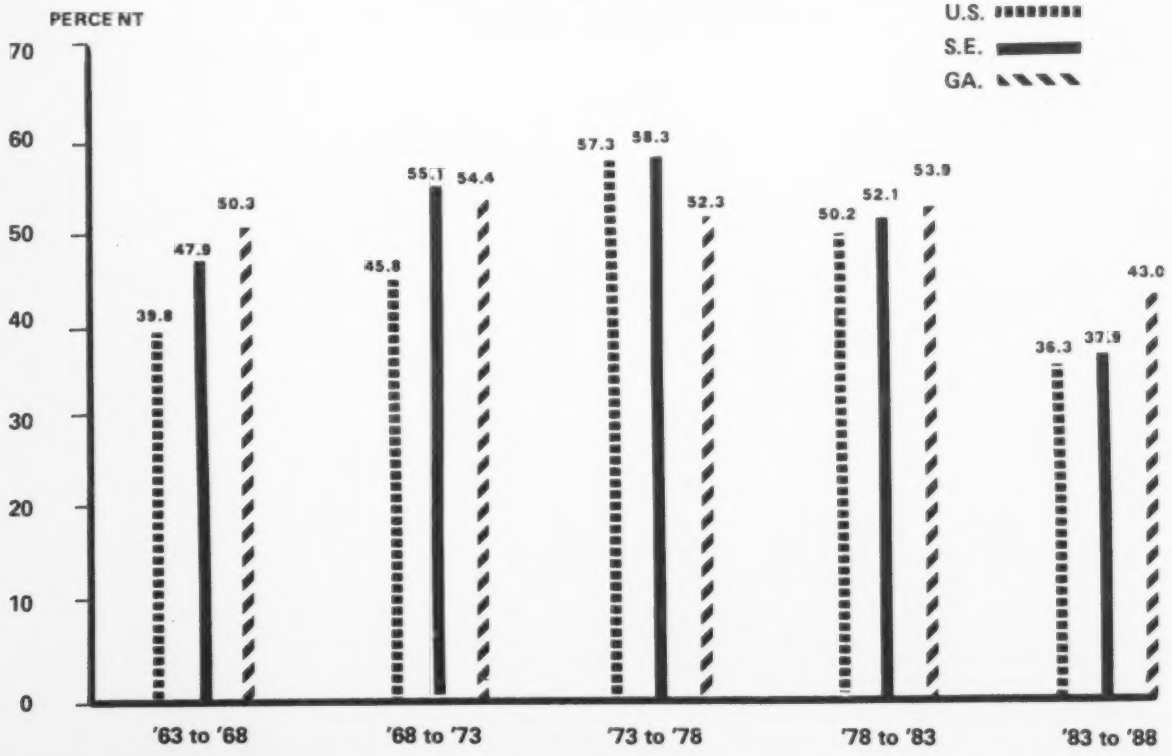
PER CAPITA PERSONAL INCOME AS A PERCENT OF UNITED STATES



PER CAPITA PERSONAL INCOME

CHART 4

PER CENT INCREASE COMPARISONS BY PERIOD



SOURCE: AUGUST 1989 SURVEY OF CURRENT BUSINESS

CHART 5

GEORGIA AND SOUTHEAST

TOTAL PERSONAL INCOME AS A PERCENT OF UNITED STATES

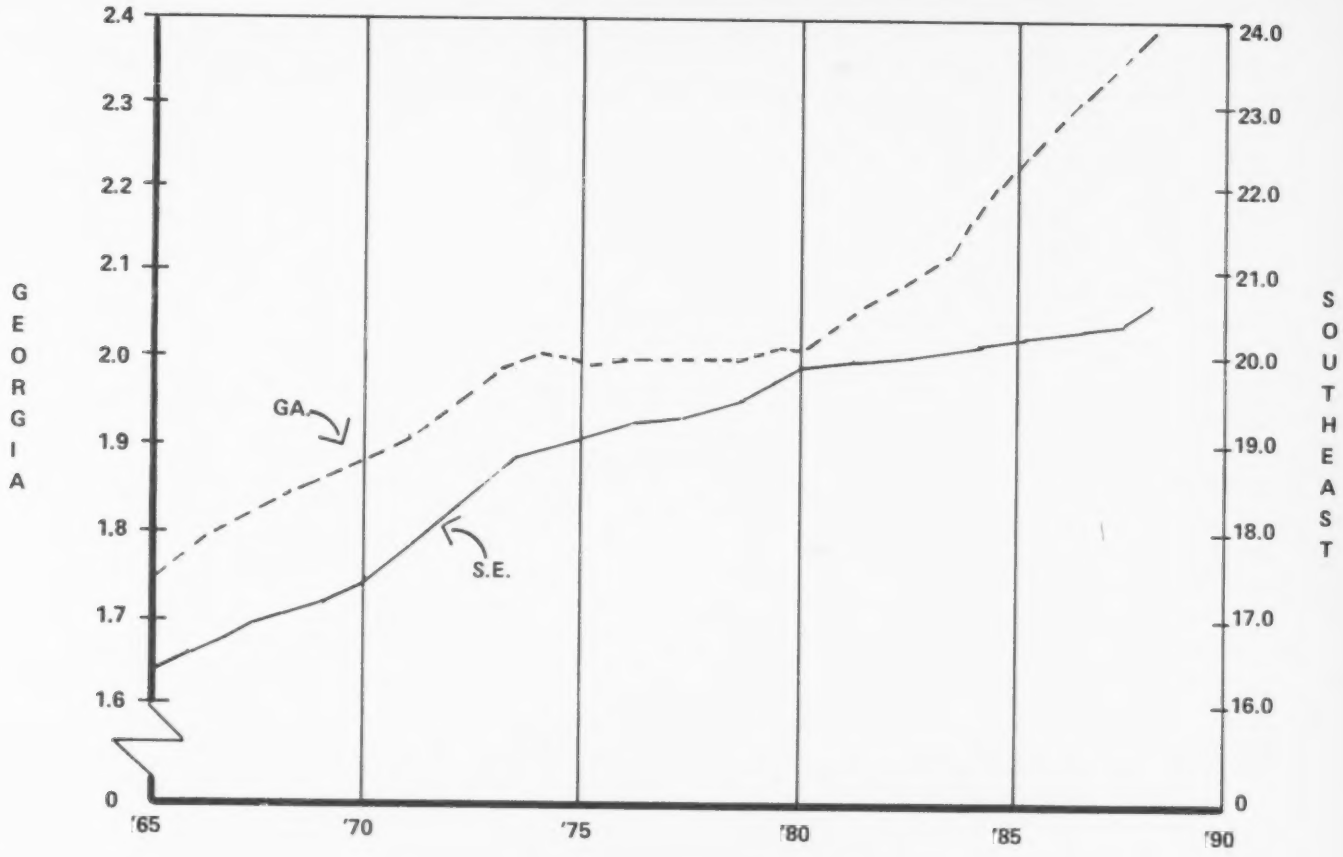
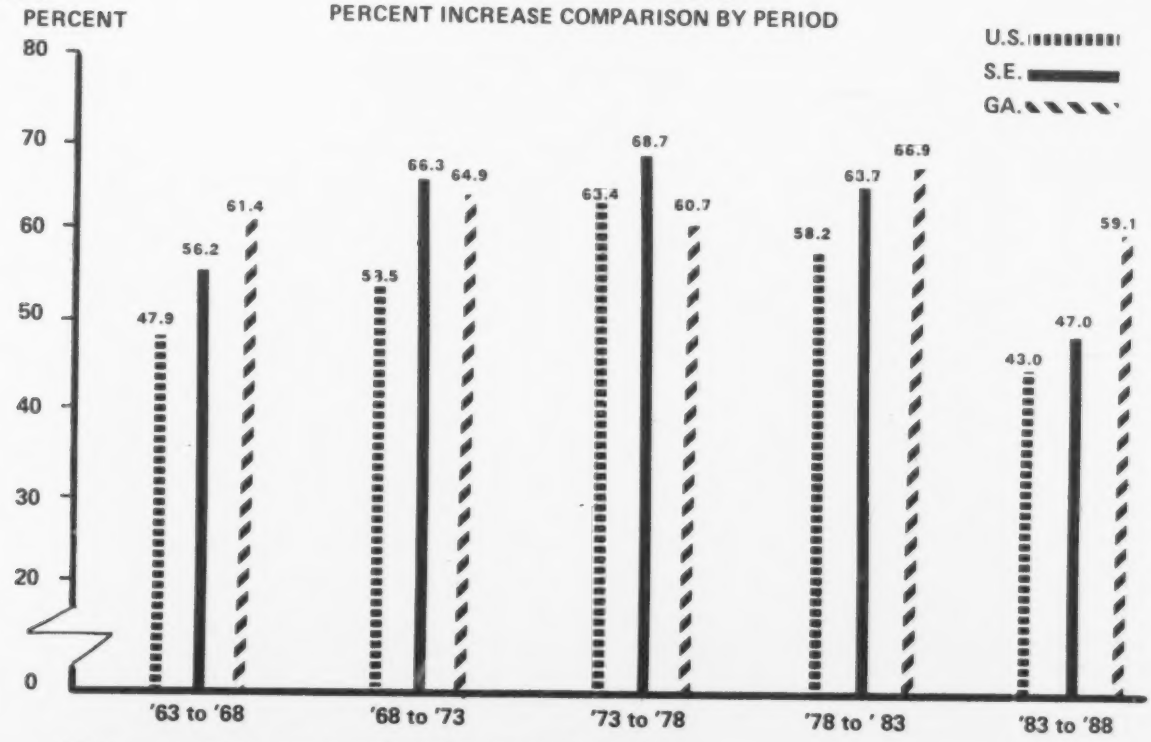


CHART 6

TOTAL PERSONAL INCOME

PERCENT INCREASE COMPARISON BY PERIOD

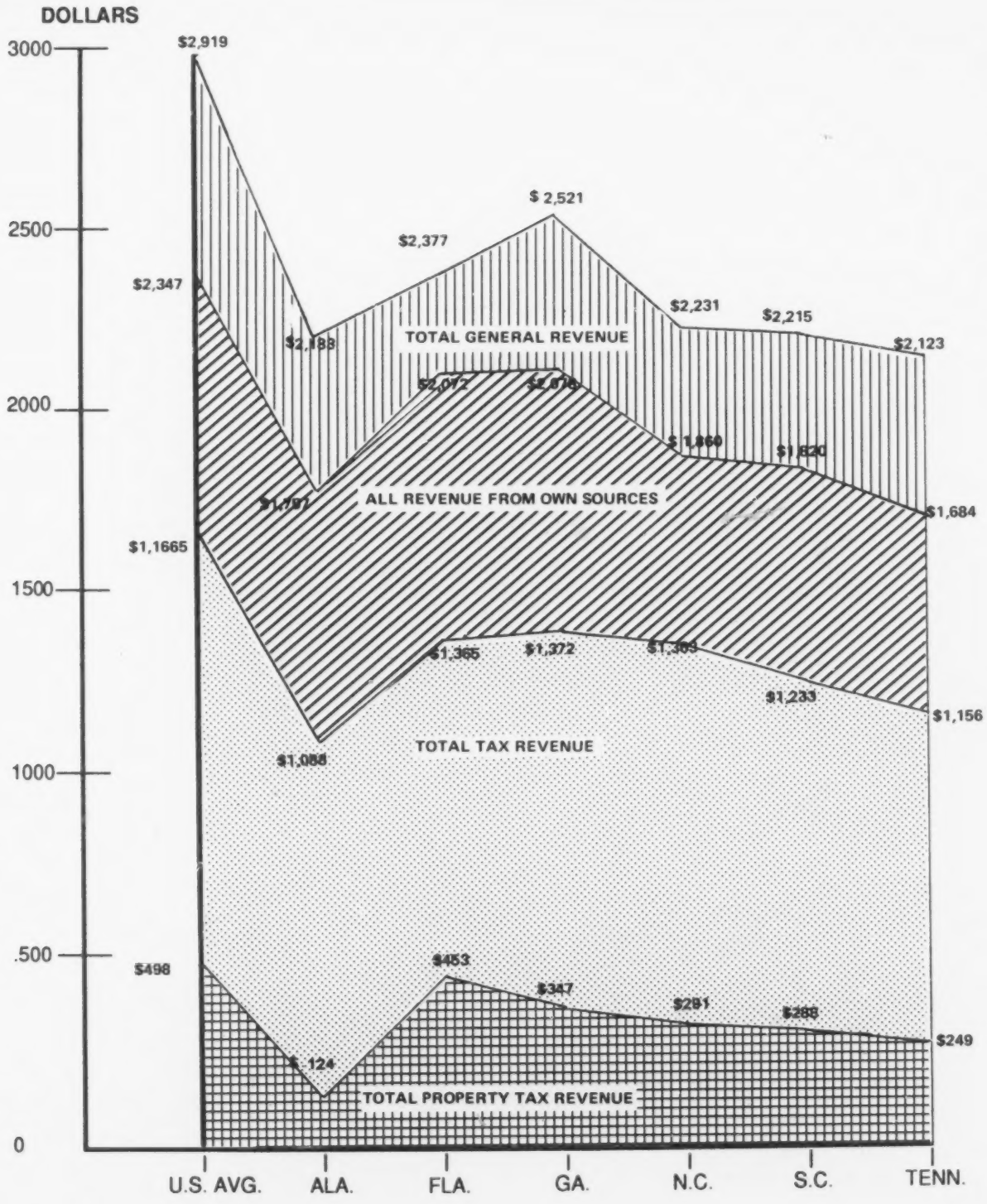


SOURCE: AUGUST 1989 SURVEY OF CURRENT BUSINESS

PER CAPITA AMOUNTS OF SELECTED ITEMS

1986-87 STATE AND LOCAL REVENUE COMPARISONS

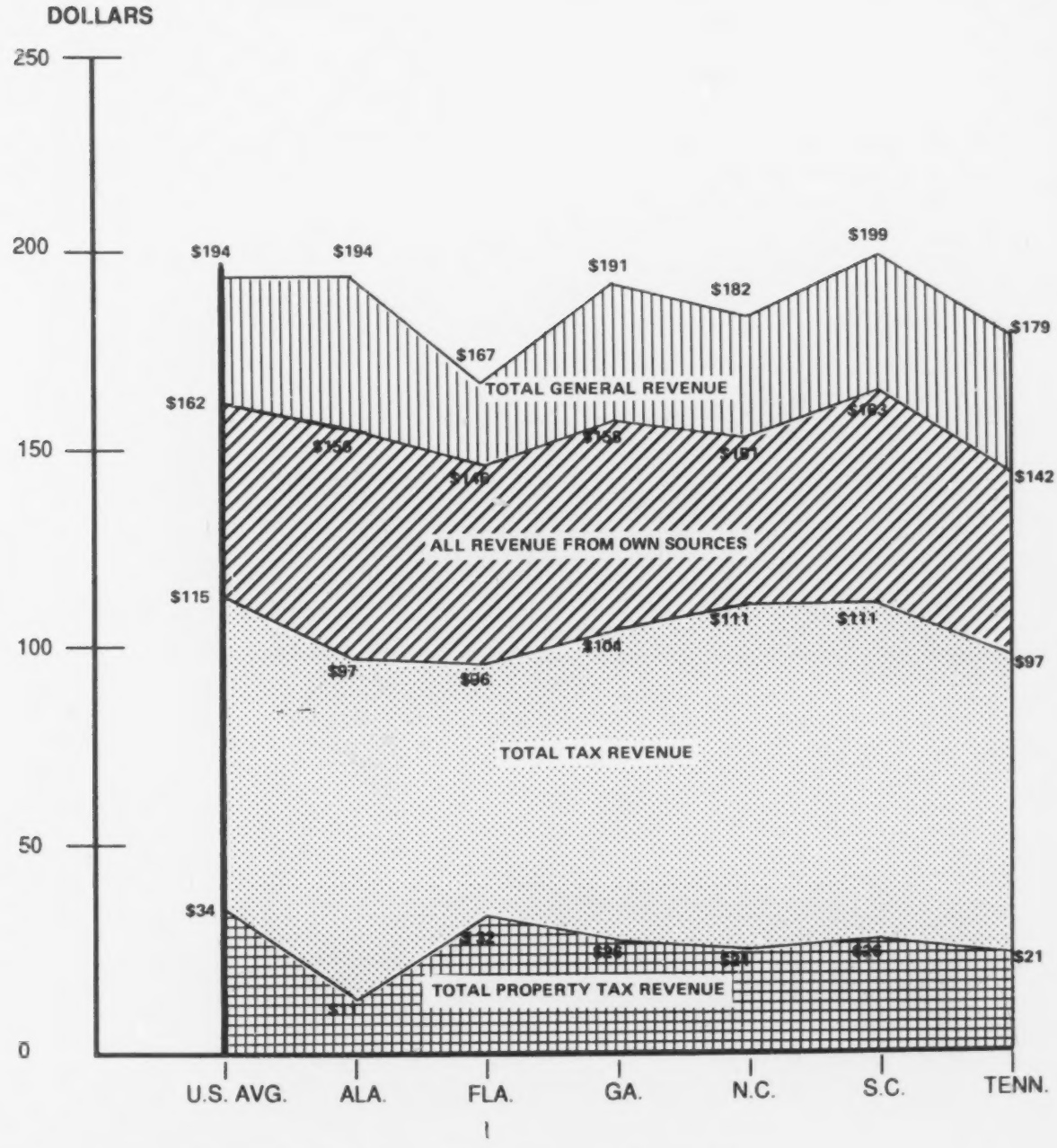
CHART 7



SOURCE: GOVERNMENT FINANCES/ GF-87 NO.5 - BUREAU OF THE CENSUS

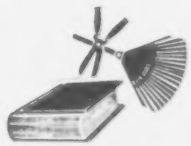
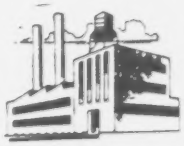
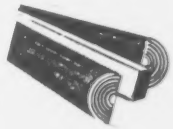
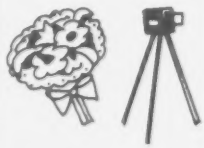
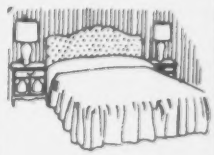
GENERAL REVENUE PER $1,000 OF PERSONAL INCOME
1986-87 STATE AND LOCAL REVENUE COMPARISONS

CHART 8



SOURCE: GOVERNMENT FINANCES/ GF-87 NO.5 - BUREAU OF THE CENSUS

Table 1. - SALES AND USE TAX REVENUES BY BUSINESS GROUP,
FISCAL YEAR ENDED JUNE 30, 1989
(Because of rounding, detail may not add to totals)

				
General Merchandise	Food	Manufacturers	Utilities	Lumber
$ 278,727,579	$ 458,549,759	$ 137,107,907	$ 251,941,769	$ 144,959,528
				
Apparel	Miscellaneous	Services	Automotive	Furniture
$ 55,933,902	$ 135,983,132	$ 172,139,969	$ 342,401,445	$ 133,456,581

TOTAL ALL GROUPS	$2,111,201,569.68
Accounting adjustments net	1,591,455,63
TOTAL "NET COLLECTIONS"	2,112,793,025.31
Vendor discount	59,227,635,91
Adjusted total revenue	2,172,020,661.22

NOTE: Data is for State rate only, excludes local tax areas.
State rate increased from 3% to 4% effective April 1, 1989.

TABLE 2 - ADJUSTED GROSS SALES AND USE TAX RECEIPTS* BY BUSINESS GROUP, 1988 WITH INDEX CHANGE (CALENDAR YEARS OF BUSINESS ACTIVITY)

BUSINESS GROUP	SALES TAX ($)	USE TAX($)	INDEX (1977 = 100)					
			SALES TAX			USE TAX		
			1986	1987	1988	1986	1987	1988
Food	425,880,241	4,945,521	236	251	264	394	500	467
Appearl	53,401,946	233,536	246	269	288	949	407	551
General Merchandise	264,729,633	3,279,279	207	224	240	285	239	257
Automotive	334,119,765	3,063,541	215	224	237	168	167	154
Furniture, home furnishings, etc.	121,421,289	6,725,219	305	335	373	733	825	979
Lumber	130,072,482	13,247,830	446	461	458	82	80	80
Services	157,145,797	6,240,119	315	325	348	369	489	575
Manufacturers	76,755,411	55,744,262	248	243	253	206	228	269
Utilities (including transportation)	186,006,586	65,077,579	210	264	294	248	232	210
All other (Miscellaneous)	106,302,436	19,547,152	268	309	314	209	220	301
Total	1,855,835,585	178,104,038	245	263	279	207	210	37

*Adjusted gross sales tax receipts relate directly to taxable sales in Georgia by Georgia firms. Gross use tax receipts relate directly to taxable purchases by Georgia firms from suppliers outside Georgia. The above tax amouns represent three percent of gross taxable sales (or purchases), with adjustments for vendors compensation paid, penalty and interest payments, refunds, returned checks, overpayments, and underpayments.

TABLE 3 - GROWTH TREND OF PERSONAL INCOME TAX

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1973	1,478,589	14,859,857,353	7,892,306,717	288,763,782
1974	1,565,501	16,819,133,491	9,263,429,282	348,955,287
1975	1,564,756	17,476,066,428	9,718,161,440	371,686,108
1976	1,652,395	19,603,356,335	11,395,151,806	449,918,680
1977	1,725,254	21,549,295,562	13,186,306,090	534,564,434
1978	1,809,689	24,463,751,255	15,438,847,299	648,023,769
1979	1,898,767	27,647,850,110	18,025,369,427	781,341,881
1980	1,949,947	30,808,901,457	20,647,277,254	918,162,124
1981	2,022,019	34,254,338,431	23,429,341,151	1,068,935,896
1982	2,037,512	36,730,568,217	25,559,712,006	1,198,733,931
1983	2,100,137	40,189,744,005	28,255,634,758	1,345,337,541
1984	2,220,361	44,832,426,607	32,142,678,582	1,555,489,821
1985	2,310,052	49,028,039,229	35,445,198,884	1,741,511,900
1986	2,410,440	54,170,564,498	*37,169,975,325	1,984,216,502
1987	2,528,955	60,131,051,918	*39,798,725,461	2,202,661,567

NUMERICAL INCREASE ANNUALLY

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1974	86,915	1,959,276,138	1,371,122,565	60,191,505
1975	- 745	656,932,937	454,732,158	22,730,821
1976	87,639	2,127,289,907	1,676,990,366	78,232,572
1977	73,359	1,945,939,227	1,791,154,284	84,645,754
1978	84,435	2,914,455,693	2,252,541,209	113,459,335
1979	89,078	3,184,098,855	2,586,522,128	133,318,112
1980	51,180	3,161,051,347	2,621,907,827	136,820,243
1981	72,072	3,445,436,974	2,782,063,897	150,773,772
1982	15,493	2,476,229,786	2,130,370,855	129,798,035
1983	62,625	3,459,175,788	2,695,922,752	146,603,610
1984	120,224	4,642,802,826	2,887,043,824	210,152,280
1985	89,691	4,195,612,622	3,302,520,302	186,022,079
1986	100,388	5,142,525,269	*1,724,776,441	242,704,602
1987	118,515	5,960,487,420	*2,628,750,136	218,445,065

PERCENTAGE INCREASE ANNUALLY

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1974	5.88%	13.19%	17.37%	20.84%
1975	-0.05%	3.91%	4.91%	6.51%
1976	5.60%	12.17%	17.26%	21.05%
1977	4.42%	9.93%	15.72%	18.81%
1978	4.89%	13.52%	17.08%	21.22%
1979	4.92%	13.02%	16.53%	20.57%
1980	2.69%	11.43%	14.55%	17.51%
1981	3.70%	11.18%	13.47%	16.42%
1982	0.77%	7.23%	9.09%	12.14%
1983	3.07%	9.42%	10.55%	12.23%
1984	5.73%	11.55%	13.76%	15.62%
1985	4.05%	9.36%	10.27%	11.96%
1986	4.35%	10.49%	*4.87%	13.94%
1987	4.92%	11.00%	*7.07%	11.01%

NOTE:: Returns are filed the year after earning. Statistical data is available the year after returns are filed.

*** Not reported on 500EZ tax form.**

Table 4. - MOTOR FUELS AND MOTOR CARRIERS: DETAILED REVENUE DATA FOR FISCAL YEAR ENDED IN 1989

MOTOR FUELS

GROSS TAXABLE GALLONAGE BY PRODUCT	
Gasoline	3,556,214,042
Diesel fuel	867,338,917
Liquefield	10,296,041
Total, motor fuels	4,433,849,000
TAX REVENUES BY PRODUCT (DOLLARS)	
Gross collections	
Gasoline	266,874,701.40
Diesel fuel	63,690,940.00
LPG	772,499.00
Subtotal	331,338,140.40
Penalties and interest	389,399.49
Total	331,727,539.89
COMMISSIONS DEDUCTED BY DEALERS AND DISTRIBUTORS	
Gasoline	1,960,288.21
Diesel fuel	456,492.00
LPG	4,026.00
Total	2,420,806.21
REFUNDS AND OTHER ACCOUNTING ADJUSTMENTS	1,722,319.16
Tax revenue, motor fuels, net of commissions and refunds	327,584,414.52

MOTOR CARRIERS

SOURCE AND AMOUNT OF REVENUE (DOLLARS)	
Motor carrier fuel (mileage) tax	
Gross tax receipts	3,838,854.27
Interest and penalties	84,293.80
Subtotal	3,923,148.07
Adjustments (refunds, etc.)	(-) 5,039,193.32
Net receipts, mileage tax	(-)1,116,045.25
MOTOR FUEL TRUCK REGISTRATION FEES	
Decals	1,924,788.00
Temporary Permits	261,177.50
Subtotal	2,185,965.50
Adjustments,net	612,135.26
Net receipt, motor fuel truck fees	2,798,100.76
Total net receipts motor carriers tax and fees	1,682,055.51
MOTOR FUEL DISTRIBUTORS	
Net receipts, motor fuel distributors' fee	3,300.00

Table 5 - GEORGIA PERSONAL INCOME - RETURNS BY INCOME CLASS – 1987 INCOME

GA	AGI	NO RETS	% TOT RETS	NET TAXABLE INC.	% TOTAL NTI	AVERAGE NTI	TOTAL TAX	AVG. TAX	NO DEP.
OVER	100,000	44,144	1.7	6,540,831,301	16.4	148,170.34	432,026,797	9,786.76	137,356
OVER	50,000	227,198	9.0	10,732,601,434	27.0	47,238.98	595,244,184	2,619.94	698,316
OVER	30,000	421,187	16.7	11,271,454,252	28.3	26,761.16	593,102,601	1,408.17	1,198,083
OVER	25,000	165,716	6.6	2,847,093,724	7.2	17,180.56	148,912,031	898.60	414,698
OVER	20,000	196,976	7.8	2,443,426,242	6.1	12,404.69	132,546,798	672.91	452,002
OVER	15,000	251,948	10.0	2,032,085,049	5.1	8,065.49	112,476,756	446.43	525,743
OVER	14,000	59,358	2.3	346,023,543	.9	5,829.43	18,388,589	309.79	119,063
OVER	13,000	61,233	2.4	315,907,567	.8	5,159.11	16,287,736	266.00	120,198
OVER	12,000	63,070	2.5	281,200,200	.7	4,458.54	14,000,059	221.98	121,928
OVER	11,000	64,639	2.6	244,925,798	.6	3,789.13	11,840,693	183.18	122,805
OVER	10,000	66,444	2.6	207,992,095	.5	3,130.34	9,448,558	142.20	122,313
OVER	9,000	67,387	2.7	163,489,224	.4	2,426.12	7,349,640	109.07	120,062
OVER	8,000	69,356	2.7	128,008,130	.3	1,845.67	5,429,517	78.28	120,993
OVER	7,000	71,357	2.8	92,857,131	.2	1,301.30	3,795,469	53.19	120,781
OVER	6,000	72,900	2.9	59,392,489	.2	814.71	2,459,525	33.74	118,880
OVER	5,000	72,805	2.9	34,873,076	.1	478.99	1,369,054	18.80	111,003
OVER	4,000	74,568	2.9	13,960,636	.0	187.22	457,722	6.14	105,638
OVER	3,000	77,594	3.1	3,956,072	.0	50.98	183,137	2.36	103,582
OVER	2,000	80,129	3.2	1,967,936	.0	24.56	75,730	.95	101,372
OVER	1,000	78,765	3.1	1,959,422	.0	24.88	125,529	1.59	94,969
TO TOTALS	1,000	242,181 2,582,955	9.6	2,034,720,140 39,798,725,461	5.1	8,401.65 15,737.22	97,043,439 2,202,661,567	400.71 870.98	507,405 5,537,190

COUNTY NO TOT		STATISTICS FOR 1987 - SECTION 1 - BY COUNTY			
TITLE OF FIELD	NUMBER	$ AMOUNT	FOR OTHER YRS.	NUMBER	$ AMOUNT
FED. AGI	2350,150	61,206,427,681	TOTAL RETURNS	49,199	
ADJ TO FED	96,950	335,875,663	TOTAL TAX	16,437	6,467,635
ADJ TO FED	619,326	1,471,363,184 CR	TOTAL WITHHELD	37,964	9,520,819
GA. AGI	2349,370	60,131,051,918	TOTAL PENALTY	15,547	1,532,220
DEDUCTIONS	2007,534	11,830,655,806	TOTAL INTEREST	15,462	1,208,628
ITEMIZED	1016,062	9,008,086,646			
WITHHELD	2198,028	2,074,519,678			
CR FROM EST	143,217	298,551,399		RESIDENT RETS	NON-RES RETS
LOW INC CR	1	15			
TOTAL CREDIT	2287,575	2,393,196,107	JOINT	1108,526	66,216
NO. G2S FOUND	165		SEPARATE	38,636	4,110
NO DEPENDS	5537,190		SINGLE	968,396	27,526
TP OVER 65	206,360		HEAD - 3000		1,084
ADJUSTMENTS	50,091	5,921,458	HEAD - 1500	311,090	7,707

Table 6. - DETAILS OF REVENUE FROM SELECTIVE EXCISE TAXES AND BUSINESS LICENSE FEES, FISCAL YEAR ENDED IN 1989

SOURCE OF REVENUE	AMOUNT
BEER	
Beer taxes	$ 63,364,273.73
Fines and Forfeitures	134,819.70
Total	63,499,093.43
CIGAR AND CIGARETTE	
Stamp sales	87,687,453.33
Additional tax	606,204.30
Fines and forfeitures	230,418.61
Total	88,524,076.24
LIQUOR	
Stamp sales	36,951,694.59
Additional tax	—
Fines and forfeitures	133,931.11
Total	37,085,625.70
"MOTOR FUELS" (table 4)	327,584,414.52
WINE	
Wine taxes	15,301,622.79
Additional tax	—
Fines and forfeitures	91,973.61
Total	15,393,596.40
TOTAL, SELECTIVE EXCISE TAXES	532,086,806.29

* all figures are net of refunds and commssions

SOURCE OF REVENUE	AMOUNT
BEER DEALERS	
Other licenses	$ 7,625.00
Wholesaler licenses	45,000.00
Retailer licenses	722,500.00
Penalties	26,000.00
Net total, beer dealers	801,125.00
CIGAR AND CIGARETTE DEALERS	
Wholesaler licenses	9,150.00
Manufacturer representative licenses	330.00
Net total, C/C dealers	9,480.00
LIQUOR DEALERS	
Other Licenses & Fees	21,450.00
Foreign Producer's License	8,100.00
Domestic Producers	3,000.00
Wholesalers license & permits	41,000.00
Retailer licenses	387,200.00
Penalties	15,950.00
Net total, liquor dealers	476,700.00
WINE DEALERS	
Brokers & Others	1,050.00
Manufacturers and Importers	8,500.00
Wholesaler license	39,500.00
Retailer license	564,000.00
Penalties	19,500.00
Net total,wine dealers	632,550.00
other license revenue	(-) 122,425.00
NET TOTAL, BUSINESS LICENSES FEES	1,797,430.00

Table 7. - SUMMARY OF REVENUES FROM MOTOR VEHICLE TAGS, TITLES, AND RELATED ITEMS FOR FISCAL YEARS ENDED IN 1987, 1988 AND 1989
(Because of rounding, dollar detail may not add to totals)

SOURCE OF REVENUE	Fiscal Year Ended June 30		
	1987	1988	1989
TOTAL AMOUNT OF NET* REVENUE (DOLLARS)	73,125,619.02	75,104,157.31	77,634,194.63
Tags, total	62,734,380.02	64,859,170.81	67,389,806.13
Sold by counties	39,320,032.50	41,423,707.50	40,713,801.75
Sold at State Office	23,414,347.52	23,435,463.31	26,676,004.38
Titles, total	10,391,239.00	10,244,986.50	10,244,388.50
Sold by Counties	4,024,748.00	4,639,859.50	4,671,999.00
Sold at State Office	4,347,210.00	3,613,200.00	3,490,115.00
Penalties and Adjustments	2,019,281.00	1,991,927.00	2,082,274.50

*Net revenue amounts take account of refunds commissions retained by county tag agents and other accounting adjustments.

Table 8. - NUMBER OF MOTOR VEHICLE TAGS SOLD, BY MAJOR CATEGORY AND NUMBER OF TITLES SOLD IN CALENDAR YEARS 1986, 1987 AND 1988

SOURCE OF REVENUE	1986	1987	1988
TITLES SOLD, TOTAL NUMBER	1,746,230	1,761,254	1,745,999
By counties	881,412	955,641	1,044,172
At State Office	864,818	805,613	701,827
LICENSE TAGS SOLD, TOTAL NUMBER	5,140,487	5,296,845	5,514,538
By counties	5,139,574	5,296,837	5,514,530
At State Office	913	8	8
TAGS BY MAJOR CATEGORY			
Passenger cars, total	3,410,198	3,468,048	3,586,990
Motorcycles, total	84,543	79,887	75,341
Trucks, total	1,246,913	1,322,258	1,408,156
Trailers, total	391,173	420,558	438,080
OTHER MOTOR VEHICLE TAGS	7,660	6,095	5,971

Table 9. - TAXABLE VALUES AND TAX RATES, STATE OF GEORGIA FOR GENERAL PROPERTY AND PUBLIC UTILITIES, SELECTED YEARS, 1900 - 1988

Year	State rate (per $1000 value)	NET TAXABLE VALUES (in thousands of dollars)				
		Grand Total	Public utilities	General property (net of exemptions)		
				Total	Real Estate	Personalty
1900	5.26	433,324	45,169	388,154	237,548	150,007
1910	5.00	766,887	124,337	642,550	389,394	253,156
1920	5.00	1,346,883	165,410	1,181,473	714,151	467,322
1930	5.00	1,303,460	216,232	1,087,228	776,073	311,155
1940	5.00	917,613	165,146	752,467	500,610	251,857
1950	5.00	1,487,322	247,148	1,240,174	669,405	570,769
1960	.25	3,031,874	423,707	2,608,168	1,560,867	1,047,301
1965	.25	4,933,618	597,128	4,336,490	2,780,518	1,555,971
1970	.25	11,148,618	1,157,333	9,991,285	6,945,928	1,045,457
1975	.25	23,768,092	2,511,472	21,256,620	15,752,237	5,504,383
1976	.25	25,497,512	2,720,532	22,776,980	16,843,848	5,933,132
1977	.25	27,767,805	2,970,871	24,796,934	18,275,088	6,521,846
1978	.25	29,969,721	3,164,155	26,805,566	19,528,033	7,277,533
1979	.25	34,861,265	3,624,315	31,236,950	22,307,642	8,929,308
1980	.25	39,169,188	3,834,604	35,334,584	25,323,247	10,011,336
1981	.25	43,647,783	4,128,671	39,519,112	29,319,208	10,199,904
1982	.25	48,742,548	4,682,122	44,060,426	32,014,161	12,046,265
1983	.25	53,764,924	5,054,863	48,710,061	35,436,602	13,273,459
1984	.25	56,543,394	5,202,576	51,340,817	36,879,455	14,461,362
1985	.25	63,362,425	5,825,500	57,536,925	41,107,746	16,429,179
1986	.25	71,780,952	7,106,812	64,674,040	47,692,096	16,981,944
1987	.25	81,907,907	7,958,817	73,949,090	53,201,039	20,748,051
1988	.25	91,261,896	8,670,933	82,590,963	59,781,840	22,809,123

Note: Because of rounding, detail may not add to totals.

Table 10. - SUMMARY OF NET PROPERTY TAX COLLECTIONS BY CATEGORY, FISCAL YEAR ENDED IN 1989 (State taxes only, net of refunds and commissions)

PROPERTY TAX CATEGORY	Dollars
General property (real and tangible personal)	$ 19,438,425.85
Public utilities, ad valorem tax --	
Airlines	85,542.97
Railroads	110,075.04
Pipeline	34,603.29
Telephone and telegraph companies	299,439.80
Electric light and power companies	1,109,949.84
Water and gas companies	42,433.93
Equipment companies	16,888.50
Total, public utilities, ad valorem	1,698,933.37
Intangible recording fees	315,241.75
Intangible property tax	127,512.66
Interest and other property tax revenue	217,858.33
Total	21,797,971.96

TABLE 11. - TABLE VALUES OF GENERAL PROPERTY, PUBLIC UTILITIES AND INTANGIBLES, DOLLARS BY CLASS OF PROPERTY 1987 AND 1988

CLASS OF PROPERTY	ASSESSED VALUES 1987	ASSESSED VALUES 1988	NET CHANGE 1987 To 1988
GENERAL PROPERTY			
Real Estate	57,966,006,000	64,907,495,000	6,941,489,000
Motor Vehicles	7,318,597,000	8,143,955,000	725,358,000
Other personal tangible property	13,429,454,000	14,765,168,000	1,335,714,000
Total, gross value	78,714,057,000	87,716,618,000	9,002,561,000
Exemptions, Homestead, Agriculture and Freeport	4,764,967,000	5,125,655,000	360,688,000
Total net taxable general property	73,949,090,000	82,590,963,000	8,641,873,000
PUBLIC UTILITIES - GROSS (1)			
Railroads	416,172,000	410,076,000	(-) 6,096,000
Telephones	1,708,839,000	1,963,345,000	254,506,000
Electric	5,870,702,000	6,289,246,000	418,544,000
Gas	272,396,000	297,996,000	25,600,000
Pipeline	188,835,000	183,500,000	(-) 5,335,000
Flight Equipment	361,893,000	446,775,000	84,882,000
Equipment Car Companies	67,993,000	76,565,000	8,372,000
Total taxable public utilities (1)	8,886,830,000	9,667,503,000	780,673,000
INTANGIBLE PROPERTY DIGESTS (2)			
Stock	10,638,230,270	9,357,105,750	(-) 1,281,124,520
Bonds	4,063,933,840	4,482,410,500	418,476,660
Money	19,089,893,300	19,059,205,600	(-) 30,687,700
Notes & Accounts Receivable	47,520,933,000	50,866,336,200	3,345,403,200
Real Estate Mortgage notes Short Term	1,013,868,500	850,919,100	(-) 162,919,400
Collateral Security Loans	479,914,880	293,411,760	(-) 186,503,120
Other (patents, copyrights, etc.)	5,700,927,000	7,836,198,100	2,135,271,100
Total Taxable intangible property (2)	88,507,700,790	92,745,587,010	4,237,886,220
Grand Total Taxable Value (1)	171,343,620,790	185,004,053,010	13,660,432,220

(1) Gross utility value includes pollution control and motor vehicle which are excluded from net utility digest.

(2) These figures are computer prepared without consideration for charge-offs or refunds.

Table 12. - 1987 PERSONAL INCOME TAX DATA - 1987 EARNINGS BY COUNTY OF RESIDENCE

(Money Amounts in Dollars):

COUNTY	1987 RESIDENT POPULATION ESTIMATE	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL A.G.I. GROWTH INDEX
		TOTAL	PER 100 RESIDENTS	TOTAL	AVG PER RETURN		TOTAL	AVG. PER RETURN	1977=100
Appling	17,181	5,390	31	102,402,411	18,999	60,695,034	3,232,578	600	263
Atkinson	6,750	2,057	30	32,649,707	15,872	18,180,379	881,117	428	290
Bacon	10,173	3,186	31	54,581,728	17,132	31,365,408	1,540,306	483	221
Baker	3,876	1,085	28	17,715,450	16,328	10,176,499	572,369	528	255
Baldwin	39,953	13,225	33	293,374,048	22,183	185,741,187	10,654,004	806	260
Banks	9,829	2,973	30	53,714,579	18,067	31,732,651	1,582,342	532	305
Barrow	26,064	10,722	41	227,743,592	21,241	141,700,749	8,335,840	777	305
Bartow	50,823	20,281	40	449,128,046	22,145	288,748,690	15,351,897	757	290
Ben Hill	17,553	5,847	33	110,899,169	18,967	67,097,270	3,347,420	572	230
Berrien	14,486	4,709	33	90,909,111	19,305	56,529,441	3,034,770	644	254
Bibb	162,834	60,123	37	1,498,771,358	24,928	974,852,621	53,891,180	896	240
Bleckley	11,163	3,972	36	80,264,004	20,207	49,363,323	2,643,155	665	243
Brantley	10,100	3,049	30	56,082,773	18,394	32,825,337	1,627,802	534	299
Brooks	16,403	4,012	24	64,993,446	16,200	36,521,533	1,800,527	449	252
Bryan	12,481	4,674	37	106,706,598	22,830	67,997,856	3,487,065	746	369
Bulloch	39,636	11,702	30	248,938,637	21,275	155,139,998	7,964,569	681	250
Burke	22,034	6,675	30	124,531,068	18,656	74,238,149	3,743,358	561	265
Butts	15,749	5,246	33	104,782,840	19,974	63,522,756	3,388,863	646	265
Calhoun	5,928	1,917	32	31,646,835	16,509	18,348,480	917,281	478	206
Camden	17,236	6,761	39	137,974,446	20,407	91,989,487	4,711,181	697	341
Candler	7,770	2,420	31	44,186,703	18,259	25,847,545	1,287,861	532	245
Carroll	66,628	26,613	40	576,025,430	21,645	358,853,314	18,774,992	705	278
Catoosa	39,910	12,173	31	276,755,857	22,735	176,646,163	9,434,360	775	269
Charlton	8,485	2,179	26	42,450,186	19,482	25,838,404	1,310,869	602	260
Chatham	220,961	77,211	35	1,887,377,444	24,444	1,225,207,743	67,425,347	873	237
Chattahoochee	29,727	1,369	5	17,169,241	12,541	10,342,790	481,584	352	273
Chattooga	22,569	8,333	37	158,805,244	19,057	98,322,979	4,954,688	595	206
Cherokee	72,563	28,530	39	796,153,119	27,906	523,515,068	27,919,536	979	462
Clarke	81,374	29,841	37	677,255,355	22,695	430,246,318	23,493,781	787	254
Clay	3,641	798	22	13,836,388	17,339	8,652,074	432,792	542	199
Clayton	178,289	68,359	38	1,728,758,616	25,289	1,105,330,568	60,399,153	884	244
Clinch	7,345	1,906	26	36,223,407	19,005	22,115,797	1,117,904	587	222
Cobb	392,819	180,047	46	5,663,200,697	31,454	3,807,518,310	216,601,573	1,203	382
Coffee	30,271	9,682	32	181,848,463	18,782	109,559,600	5,521,129	570	280
Colquitt	38,213	11,992	31	231,145,864	19,275	142,096,482	7,168,214	598	231
Columbia	55,386	20,635	37	567,974,380	27,525	376,002,975	20,102,582	974	440
Cook	14,427	4,691	33	83,604,982	17,822	50,481,358	2,548,205	543	263
Coweta	46,676	19,193	41	479,440,317	24,980	309,460,671	16,478,894	859	314
Crawford	8,678	2,343	27	47,393,993	20,228	28,984,697	1,477,592	631	300
Crisp	20,497	6,767	33	122,240,821	18,064	73,412,490	3,661,983	541	216
Dade	13,109	3,267	25	65,409,844	20,021	41,567,891	2,026,836	620	215
Dawson	5,442	3,152	58	73,830,280	23,423	45,472,845	2,334,908	741	516
Decatur	27,467	7,596	28	151,002,337	19,879	92,745,132	4,710,465	620	246
DeKalb	547,276	215,968	39	6,087,331,114	28,186	3,927,740,430	224,581,915	1,040	253
Dodge	18,339	5,706	31	102,454,003	17,955	62,424,567	3,134,835	549	224
Dooly	11,253	3,097	28	56,509,278	18,246	34,427,631	1,723,499	557	210
Dougherty	109,995	34,671	32	788,918,316	22,754	497,398,022	26,422,354	762	220
Douglas	67,945	26,526	39	693,527,724	26,145	445,274,855	25,185,578	949	321
Early	14,006	3,754	27	73,332,503	19,534	46,959,124	2,419,732	645	219
Echols	2,602	481	18	8,432,462	17,531	4,815,212	240,244	499	221
Effingham	21,755	7,400	34	169,355,682	22,886	107,042,636	5,542,678	749	298
Elbert	19,808	7,456	38	135,979,391	18,236	81,750,190	4,270,312	573	233
Emanuel	22,260	6,941	31	121,028,810	17,437	70,192,994	3,455,893	498	232
Evans	9,184	2,922	32	54,951,509	18,806	32,890,158	1,674,460	573	233
Fannin	15,527	5,354	34	92,883,467	17,348	56,478,197	2,701,872	505	243

Table 12. - 1987 PERSONAL INCOME TAX DATA - 1987 EARNINGS BY COUNTY OF RESIDENCE

(Money Amounts in Dollars):

COUNTY	1987 RESIDENT POPULATION ESTIMATE	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL A.G.I. GROWTH INDEX
		TOTAL	PER 100 RESIDENTS	TOTAL	AVG PER RETURN		TOTAL	AVG PER RETURN	1977=100
Fayette	44,388	20,684	47	728,178,885	35,205	502,950,235	27,714,490	1,340	573
Floyd	83,634	31,884	38	726,510,928	22,786	470,561,330	25,610,209	803	215
Forsyth	35,874	14,099	39	390,363,770	27,687	256,405,251	13,894,615	985	421
Franklin	16,815	6,555	39	122,082,197	18,624	74,558,474	3,828,724	584	252
Fulton	650,819	287,305	44	8,619,222,187	30,000	5,718,544,226	351,317,060	1,223	270
Gilmer	12,582	4,933	39	95,618,783	19,383	60,031,882	2,950,569	598	298
Glascock	2,441	861	35	16,283,702	18,913	9,840,939	505,539	587	230
Glynn	61,743	23,309	38	562,001,988	24,111	368,763,962	19,813,661	850	250
Gordon	34,955	13,767	39	297,550,702	21,613	188,658,637	9,931,534	721	267
Grady	21,099	6,521	31	111,671,844	17,125	65,817,849	3,263,679	500	250
Greene	12,520	4,279	34	81,075,634	18,947	48,110,519	2,549,532	596	280
Gwinnett	261,377	125,992	48	3,953,088,175	31,376	2,605,022,598	146,499,262	1,163	556
Habersham	28,324	10,634	38	218,049,820	20,505	135,348,583	6,955,391	654	265
Hall	90,215	37,475	42	914,558,691	24,405	587,968,876	32,686,398	872	304
Hancock	9,784	3,051	31	45,828,858	15,021	24,794,266	1,214,258	398	263
Haralson	20,612	7,669	37	154,405,831	20,134	95,568,741	4,836,583	631	228
Harris	17,610	6,096	35	134,643,867	22,087	85,390,841	4,412,698	724	277
Hart	20,064	6,633	33	132,665,126	20,001	82,145,177	4,889,964	737	255
Heard	7,363	2,450	33	45,755,575	18,676	26,580,445	1,343,896	549	280
Henry	47,295	20,456	43	561,561,982	27,452	365,373,389	19,681,782	962	403
Houston	89,165	32,344	36	776,479,697	24,007	509,820,331	27,757,808	858	257
Irwin	9,620	2,632	27	45,565,424	17,312	27,005,609	1,377,387	523	214
Jackson	28,852	11,165	39	216,440,269	19,386	131,561,167	6,632,106	594	271
Jasper	8,526	2,883	34	58,567,670	20,315	36,888,850	2,032,865	705	274
Jeff Davis	12,659	4,364	34	83,905,945	19,227	50,971,151	2,571,403	585	240
Jefferson	19,321	6,434	33	111,950,366	17,400	66,297,535	3,360,802	522	240
Jenkins	9,179	2,581	28	44,904,684	17,398	26,153,979	1,279,807	496	228
Johnson	9,377	2,880	31	48,656,721	16,895	28,650,390	1,423,233	494	238
Jones	20,219	5,956	29	142,008,566	23,843	90,185,957	4,858,118	816	310
Lamar	13,366	4,579	34	90,125,638	19,682	53,932,076	2,898,643	633	231
Lanier	6,102	1,621	27	29,256,936	18,049	17,130,461	1,150,755	710	269
Laurens	40,164	14,298	36	292,642,227	20,467	183,294,625	9,360,202	655	256
Lee	15,396	4,724	31	107,092,427	22,670	66,763,900	3,413,383	723	343
Liberty	46,523	8,175	18	141,297,317	17,284	86,948,229	4,314,375	528	298
Lincoln	7,335	2,601	35	45,581,925	17,525	26,365,670	1,426,922	549	253
Long	5,779	1,247	22	22,908,362	18,371	13,613,162	693,265	556	274
Lowndes	78,274	24,658	32	515,812,297	20,919	319,039,725	17,463,469	708	258
Lumpkin	12,636	4,325	34	86,624,946	20,029	54,264,436	2,753,576	637	329
Macon	14,625	4,230	29	74,848,528	17,695	44,778,564	2,307,928	545	248
Madison	20,727	7,626	37	150,411,551	19,724	92,090,962	4,700,069	616	279
Marion	5,753	1,680	29	30,249,024	18,005	18,012,125	911,781	543	277
McDuffie	20,779	7,464	36	138,247,629	18,522	81,556,152	4,153,560	556	240
McIntosh	8,769	2,858	33	50,903,907	17,811	30,225,675	1,533,711	537	280
Meriwether	22,348	7,515	34	135,708,290	18,058	79,553,348	4,049,782	539	219
Miller	7,398	2,060	28	38,471,345	18,675	23,601,135	1,183,507	575	256
Mitchell	22,844	6,881	30	115,091,746	16,726	66,092,920	3,384,254	492	227
Monroe	16,754	5,700	34	123,476,972	21,663	78,809,307	4,133,684	725	271
Montgomery	7,961	2,222	28	38,839,488	17,480	23,945,521	1,486,505	669	242
Morgan	13,462	4,845	36	95,936,791	19,801	58,366,382	2,982,920	616	295
Murray	23,297	9,173	39	193,572,480	21,102	122,788,693	6,728,025	733	288
Muscogee	186,262	59,422	32	1,338,809,710	22,531	857,234,611	47,288,601	796	219
Newton	40,723	15,785	39	353,698,022	22,407	220,015,178	11,508,216	729	277
Oconee	16,068	5,907	37	149,538,591	25,315	98,785,479	5,114,467	866	365
Oglethorpe	10,023	3,217	32	61,002,083	18,962	36,432,309	1,842,078	573	277
Paulding	33,151	12,359	37	310,484,796	25,122	201,021,522	10,470,869	847	377

Table 12. - 1987 PERSONAL INCOME TAX DATA - 1987 EARNINGS BY COUNTY OF RESIDENCE

(Money Amounts in Dollars):

COUNTY	1987 RESIDENT POPULATION ESTIMATE	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL A.G.I. GROWTH INDEX
		TOTAL	PER 100 RESIDENTS	TOTAL	AVG. PER RETURN		TOTAL	AVG. PER RETURN	1977=100
Peach	21,319	7,055	33	160,237,083	22,712	100,884,903	5,590,386	792	255
Pickens	13,616	5,266	39	144,275,631	21,701	73,187,714	3,768,208	716	322
Pierce	13,204	4,334	33	77,842,776	17,961	46,190,823	2,255,568	520	272
Pike	9,869	3,503	35	75,238,823	21,478	46,395,443	2,379,539	679	326
Polk	34,892	12,750	37	256,488,126	20,117	160,448,869	8,201,340	643	222
Pulaski	9,239	2,942	32	56,549,713	19,222	33,886,683	1,727,735	587	203
Putnam	12,306	4,383	36	96,455,982	22,007	61,971,455	3,306,832	754	295
Quitman	2,301	434	19	7,097,693	16,354	4,312,996	203,099	468	179
Rabun	11,323	4,359	38	76,591,694	17,571	45,064,095	2,253,781	517	285
Randolph	9,622	2,517	26	40,897,768	16,249	24,238,961	1,179,131	468	192
Richmond	200,565	66,050	33	1,496,427,508	22,656	961,242,540	51,704,561	783	243
Rockdale	46,412	19,602	42	558,771,803	28,506	365,011,335	20,083,683	1,025	358
Schley	3,670	1,110	30	21,192,405	19,092	12,825,555	649,880	585	295
Screven	15,086	4,585	30	86,708,673	18,911	52,348,408	2,597,946	567	241
Seminole	9,265	2,877	31	52,596,370	18,282	32,231,753	1,639,927	570	225
Spalding	53,231	20,339	38	446,637,964	21,960	277,503,892	14,720,660	724	252
Stephens	23,280	9,356	40	180,723,727	19,316	110,996,275	5,628,811	602	233
Steward	6,054	1,763	29	27,823,831	15,782	15,898,412	783,606	444	222
Sumter	32,765	10,151	31	203,396,025	20,037	123,746,209	6,543,258	645	251
Talbot	6,932	2,178	31	36,342,290	16,686	20,708,386	1,011,341	464	248
Taliaferro	2,058	651	32	10,281,258	15,793	5,873,971	286,470	440	214
Tattnall	18,441	5,532	30	97,717,337	17,664	57,717,905	3,075,327	556	244
Taylor	8,221	2,639	32	49,588,476	18,791	30,119,669	1,529,343	580	239
Telfair	11,736	3,967	34	67,734,216	17,074	39,174,327	1,953,496	492	230
Terrell	12,930	3,680	28	63,496,922	17,255	37,475,820	1,990,579	541	218
Thomas	42,265	14,453	34	295,141,915	20,421	179,152,930	9,381,987	649	245
Tift	35,708	12,037	34	250,046,906	20,773	155,738,991	7,949,610	660	246
Toombs	24,913	8,290	33	165,932,819	20,016	103,712,466	5,388,893	650	243
Towns	6,346	2,230	35	39,286,617	17,617	23,275,475	1,152,356	517	331
Treutlen	6,246	1,891	30	30,986,847	16,386	17,501,710	876,768	464	240
Troup	55,124	20,747	38	453,964,517	21,881	284,203,546	15,137,956	730	245
Turner	10,142	3,133	31	50,317,075	16,060	28,887,541	1,387,260	443	217
Twiggs	10,623	2,739	26	53,685,600	19,600	32,625,524	1,671,454	610	278
Union	10,598	3,788	36	66,073,117	17,443	39,015,514	1,976,524	522	356
Upson	26,416	10,080	38	191,067,030	18,955	118,068,244	6,054,581	601	210
Walker	58,508	19,682	34	414,617,333	21,066	265,862,166	13,574,492	690	200
Walton	37,399	13,315	36	298,245,414	22,399	184,497,261	10,674,230	802	294
Ware	38,948	12,415	32	249,700,480	20,113	156,249,070	8,134,456	655	203
Warren	7,031	2,123	30	34,560,687	16,279	20,270,235	972,960	458	210
Washington	20,202	6,678	33	135,945,584	20,357	83,711,708	4,860,800	728	257
Wayne	22,429	6,984	31	147,641,720	21,140	91,596,072	4,687,421	671	244
Webster	2,460	702	29	11,819,702	16,837	7,023,357	346,208	493	264
Wheeler	5,127	1,479	29	24,724,564	16,717	13,973,968	680,012	460	251
White	11,920	4,941	41	93,077,608	18,838	56,472,453	2,905,883	588	324
Whitfield	74,076	30,770	42	750,050,245	24,374	487,611,862	26,833,363	872	247
Wilcox	7,817	2,398	31	39,438,271	16,446	23,076,072	1,118,716	467	223
Wilkes	11,518	4,287	37	79,881,731	18,633	47,956,643	2,416,507	564	243
Wilkinson	11,397	3,747	33	81,512,224	21,754	51,313,432	2,808,532	750	264
Worth	19,691	5,961	30	112,432,153	18,861	67,763,468	3,388,785	568	233
Other		173,986		1,334,953,677	7,673	1,914,693,920	97,043,142	558	197
State Total	6,290,641	2,528,955	40	60,131,051,918	23,777	39,798,725,461	2,202,661,567	871	279

Table 13 - SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1988 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977=100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Appling	3,079,800	147,742	243	350	171,164	162,363	477,513	7,661	5,627	1,586	152	23	15,049
Atkinson	693,270	33,982	191	301	60,013	55,155	3,856	2,683	1,978	402	40	4	5,107
Bacon	2,849,070	149,232	223	556	95,013	88,743	7,488	4,696	3,159	782	58	6	8,701
Baker	280,410	13,159	162	160	70,751	68,107	4,750	2,223	1,146	246	28	1	3,644
Baldwin	7,952,370	422,094	245	146	290,902	274,084	32,098	17,223	7,466	2,112	318	21	27,140
Banks	961,560	66,634	273	839	114,762	109,107	9,567	6,922	4,739	1,540	173	20	13,394
Barrow	4,865,520	356,882	273	666	319,052	306,316	20,295	17,817	9,673	2,731	526	53	30,800
Bartow	10,182,840	594,285	244	326	607,666	582,960	203,703	32,874	17,638	5,125	892	48	56,577
Ben Hill	3,250,470	289,855	209	206	166,382	151,794	7,994	7,711	3,990	1,213	166	11	13,091
Berrien	2,257,920	515,879	194	214	144,523	137,745	7,533	7,433	4,962	1,319	169	8	13,891
Bibb	60,392,641	11,065,599	253	624	1,741,203	1,576,019	131,153	84,008	26,521	8,729	1,478	134	120,870
Bleckley	1,484,610	91,312	182	274	78,391	72,400	6,447	5,343	3,151	1,120	116	6	9,736
Brantley	998,490	40,614	260	350	98,737	93,451	12,038	4,862	3,712	1,399	67	8	10,048
Brooks	1,428,840	73,201	174	249	156,057	144,638	7,558	7,025	4,177	1,064	80	21	12,367
Bryan	1,897,800	71,560	229	519	143,702	137,415	10,467	7,289	4,158	1,609	162	11	13,229
Bulloch	7,877,160	440,642	216	239	370,634	351,138	17,426	19,236	9,669	2,579	391	37	31,912
Burke	2,537,910	120,589	204	278	185,233	174,806	1,691,791	10,350	5,393	1,435	185	17	17,380
Butts	3,462,090	89,568	267	458	163,987	154,234	16,587	8,041	4,013	1,313	221	13	13,601
Calhoun	465,660	19,798	127	101	76,376	71,768	4,871	2,358	1,373	378	23	1	4,133
Camden	3,416,070	498,891	401	55	281,521	274,420	32,596	11,229	5,478	1,798	315	7	18,827
Candler	2,030,190	78,081	225	258	79,835	74,662	4,052	3,845	2,301	620	77	6	6,849
Carroll	14,821,860	1,237,034	264	324	533,738	480,645	51,383	37,637	18,798	5,195	834	69	62,533
Catoosa	6,002,760	1,128,650	264	322	425,356	405,507	14,315	25,171	12,020	2,699	673	34	40,597
Charlton	998,310	82,105	181	128	142,939	137,288	11,600	4,027	2,758	882	74	6	7,747
Chatham	71,459,821	9,858,814	227	146	3,035,626	2,899,433	196,877	119,710	34,145	14,714	2,075	165	170,809
Chattahoochee	330,300	30,954	228	164	21,609	20,696	2,251	6,805	2,015	362	410	6	9,598
Chattooga	2,908,020	363,669	191	182	206,376	193,057	12,730	12,122	6,298	1,406	272	20	20,118
Cherokee	8,963,190	325,707	316	206	989,490	941,888	51,558	52,910	27,882	8,126	1,669	71	90,658
Clarke	30,371,580	1,658,526	267	257	925,525	872,962	58,545	42,551	11,674	3,285	875	67	58,452
Clay	595,020	54,205	247	230	35,652	33,676	2,121	1,511	872	314	28	2	2,727
Clayton	49,268,760	2,177,723	368	319	3,269,964*	3,053,102*	546,694	124,730	43,197	13,035	2,882	259	184,103
Clinch	971,250	24,931	216	57	91,981	86,113	8,130	2,487	2,207	787	23	3	5,507
Cobb	136,880,491	9,285,714	362	326	7,665,332	7,332,691	305,614	282,732	75,980	26,018	5,912	286	390,928
Coffee	6,147,510	377,562	232	347	300,409	271,289	14,415	13,889	8,791	2,413	283	17	25,393
Colquitt	8,083,740	398,238	221	210	362,874	345,076	18,641	17,652	9,768	2,903	309	34	30,666

Table 13 - SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1988 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977=100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Columbia	4,750,020	656,340	374	223	738,472	696,467	33,796	35,448	13,989	5,436	724	69	55,666
Cook	2,361,840	355,315	213	277	114,600	107,655	8,143	6,147	3,766	1,165	86	7	11,171
Coweta	10,064,430	748,127	393	246	574,794	511,360	125,410	30,546	14,544	4,491	790	40	50,411
Crawford	450,120	29,486	166	522	75,296	71,298	7,099	4,636	2,782	824	109	13	8,364
Crisp	6,449,520	310,896	195	182	232,032	221,228	7,808	9,577	5,281	1,726	174	16	16,774
Dade	1,510,980	255,955	195	202	98,776	92,781	8,128	6,774	4,007	558	123	13	11,475
Dawson	1,028,520	31,771	381	321	183,700	179,547	5,102	6,190	3,878	1,173	202	12	11,455
Decatur	4,814,130	2,109,225	197	663	308,103	293,773	20,275	12,419	6,482	2,369	168	23	21,461
DeKalb	220,498,562	16,337,375	288	345	9,522,243	9,021,254	340,439	331,013	65,698	17,766	5,257	476	420,210
Dodge	2,428,350	98,930	201	122	106,961	95,635	14,171	8,273	4,835	1,210	142	20	14,480
Dooly	1,663,920	81,990	154	207	122,995	115,184	8,508	4,559	2,976	822	87	3	8,447
Dougherty	33,448,980	3,882,100	221	247	993,769	950,235	62,378	48,203	17,243	7,128	959	90	73,623
Douglas	13,092,150	451,141	340	400	786,315	728,938	61,441	42,873	21,216	6,058	1,245	95	71,487
Early	1,764,390	2,392,810	149	179	194,816	188,673	15,252	5,554	3,123	1,007	126	13	9,823
Echols	50,820	11,315	284	515	58,868	57,220	4,594	1,095	927	284	22	2	2,330
Effingham	1,978,830	264,066	267	874	217,401	200,643	66,369	11,687	7,429	3,013	229	17	22,375
Elbert	3,719,430	243,257	203	272	180,760	167,169	12,303	10,986	5,986	1,736	128	33	18,869
Emanuel	3,439,110	112,460	198	175	190,556	179,531	11,986	9,866	5,322	1,196	174	17	16,575
Evans	2,462,010	170,221	236	528	80,230	75,835	4,964	4,384	2,568	686	64	11	7,713
Fannin	2,613,450	145,698	209	231	167,399	156,517	6,743	9,412	5,870	1,280	356	26	16,944
Fayette	6,180,540	357,219	516	746	886,147	837,558	29,010	39,672	16,633	5,850	1,010	48	63,213
Floyd	23,743,890	2,087,460	221	246	972,991	881,607	161,309	47,543	20,490	5,703	1,123	97	74,956
Forsyth	8,033,130	387,451	374	640	711,925	678,773	23,773	27,134	15,911	5,893	913	45	49,896
Franklin	3,279,330	120,927	222	188	172,882	161,184	9,618	11,418	7,355	2,437	275	33	21,518
Fulton	364,665,034	28,098,628	257	250	13,640,887	12,869,639	775,650	337,614	69,163	22,366	4,730	566	434,439
Gilmer	3,186,390	137,623	265	271	149,580	143,287	13,194	8,398	5,662	1,225	195	15	15,495
Glascock	98,040	57,308	205	2,188	32,952	31,263	2,925	1,256	853	213	33	1	2,356
Glynn	25,041,720	3,713,860	259	200	1,075,470	995,472	74,268	35,834	12,443	5,114	686	47	54,124
Gordon	5,611,620	1,989,916	210	1,153	439,973	420,456	19,678	20,390	11,508	4,150	528	33	36,609
Grady	3,311,160	206,267	197	243	212,536	200,613	8,763	9,924	5,494	1,855	174	14	17,461
Greene	1,736,700	105,539	216	249	134,291	125,253	14,009	5,609	2,865	788	83	11	9,356
Gwinnett	83,015,971	3,452,763	656	618	6,076,741	5,653,082	197,838	203,410	67,668	22,251	5,172	206	298,707
Habersham	5,887,590	748,551	233	797	396,651	368,957	25,845	15,585	8,889	2,586	318	33	27,411
Hall	26,808,780	1,705,495	283	283	1,365,446	1,322,188	59,444	55,717	26,491	8,236	1,508	99	92,051
Hancock	556,140	39,892	170	242	89,999	85,320	33,917	3,826	1,550	281	32	7	5,696

Table 13 - SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1988 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977=100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Haralson	2,952,720	211,639	203	306	191,667	179,186	24,838	12,436	7,136	1,890	294	19	21,775
Harris	2,544,840	97,362	274	339	225,394	215,132	51,313	10,837	5,664	1,660	211	22	18,394
Hart	3,067,350	887,391	240	483	236,389	223,199	17,085	11,617	6,002	1,809	207	12	19,647
Heard	401,010	71,437	202	618	75,286	70,705	151,173	4,341	2,770	722	102	12	7,947
Henry	6,891,450	603,132	272	654	666,776	614,792	44,465	33,049	18,514	6,225	1,038	55	58,881
Houston	16,264,050	978,453	253	146	821,607	786,002	37,161	51,301	19,321	7,028	1,608	111	79,369
Irwin	986,190	31,788	179	236	108,030	99,475	8,413	3,851	2,827	677	57	3	7,415
Jackson	7,247,490	555,388	277	772	250,118	235,980	22,503	16,965	9,558	2,722	410	39	29,694
Jasper	709,620	102,529	199	247	107,200	102,074	17,631	4,757	2,732	947	107	12	8,555
Jeff Davis	2,436,150	1,836,941	216	310	136,903	121,867	9,700	5,936	4,024	2,155	86	11	12,212
Jefferson	3,387,960	248,576	246	275	171,174	162,235	15,433	8,315	4,231	1,267	123	17	13,953
Jenkins	1,102,050	43,903	167	226	80,921	74,476	8,325	3,635	2,141	529	48	6	6,359
Johnson	883,230	35,360	172	233	56,602	51,683	4,699	4,079	2,363	488	42	4	6,976
Jones	1,772,190	218,217	260	322	188,886	178,857	29,496	12,809	6,702	2,280	388	21	22,200
Lamar	2,016,570	86,442	233	225	121,708	108,591	9,343	7,679	3,528	1,015	179	18	12,419
Lanier	659,190	21,896	236	197	49,167	46,290	3,135	2,424	1,725	489	45	4	4,687
Laurens	10,421,220	1,280,417	253	628	462,842	446,132	26,669	20,849	10,620	2,917	335	43	34,764
Lee	855,330	64,816	282	238	160,728	153,374	10,607	7,458	4,218	1,655	234	12	13,577
Liberty	4,188,270	592,731	230	220	259,254	251,565	23,545	21,190	6,564	1,731	805	28	30,318
Lincoln	651,120	32,403	199	161	70,317	65,323	3,698	3,870	2,196	818	75	10	6,969
Long	172,320	7,845	182	159	64,880	61,955	5,366	2,614	2,155	1,064	77	9	5,919
Lowndes	22,136,550	2,180,715	252	205	806,464	765,013	51,416	39,159	16,473	5,727	891	74	62,324
Lumpkin	1,876,830	48,168	366	358	175,626	168,322	12,646	7,804	5,057	1,227	275	18	14,381
Macon	1,723,740	322,253	204	549	184,758	177,455	9,287	6,726	3,085	1,063	142	22	11,038
Madison	1,021,140	30,893	242	241	172,411	160,238	22,542	11,821	7,212	2,315	275	25	21,648
Marion	473,730	19,264	181	259	62,462	59,399	3,800	2,869	1,786	403	47	4	5,109
McDuffie	3,623,970	138,899	232	154	187,447	177,511	11,309	10,727	5,623	2,054	162	13	18,579
McIntosh	1,246,920	36,888	207	156	101,287	96,170	6,409	4,338	2,099	677	65	9	7,188
Meriwether	3,508,470	392,438	182	268	203,425	191,519	14,959	11,624	5,505	1,441	256	32	18,858
Miller	835,170	31,415	142	108	102,123	97,959	4,016	3,012	1,938	483	37	6	5,476
Mitchell	3,326,970	141,911	183	275	208,078	195,573	13,315	9,233	4,976	1,542	114	13	15,878
Monroe	2,775,480	221,834	200	526	185,516	177,195	583,492	9,900	5,103	1,600	282	23	16,908
Montgomery	494,940	20,749	167	119	69,815	65,944	5,352	3,477	2,308	814	57	6	6,662
Morgan	2,490,420	199,628	251	524	191,721	185,177	14,572	7,303	4,074	1,263	122	19	12,781
Murray	2,576,250	692,951	269	920	287,756	276,168	13,026	13,876	8,978	2,397	550	51	25,852

Table 13 - SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1988 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977=100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Muscogee	54,430,141	4,947,372	240	279	1,750,750	1,605,857	93,868	94,675	26,932	7,509	1,854	104	131,074
Newton	7,249,890	316,880	261	233	464,076	443,641	21,197	23,875	11,588	3,571	584	38	39,656
Oconee	1,347,720	43,460	445	313	196,226	186,602	11,022	9,929	5,222	1,775	270	29	17,225
Oglethorpe	766,770	15,059	222	260	96,212	89,537	6,704	5,543	3,403	1,065	133	12	10,156
Paulding	4,299,930	71,769	345	318	419,225	397,802	23,630	22,615	14,256	3,918	683	52	41,524
Peach	3,098,280	496,820	207	255	174,991	167,125	9,886	10,087	4,297	1,659	204	20	16,267
Pickens	4,840,530	121,493	357	280	168,729	160,121	13,617	8,866	5,963	1,423	220	20	16,492
Pierce	1,423,830	48,138	194	313	116,555	108,294	9,763	6,418	4,416	1,422	114	10	12,380
Pike	616,650	19,833	321	319	107,878	101,822	5,773	6,087	3,703	1,205	187	19	11,201
Polk	5,303,160	394,403	209	131	316,362	276,604	22,152	19,529	9,532	2,346	444	34	31,885
Pulaski	1,326,420	57,628	160	206	86,228	80,555	5,609	4,371	2,281	753	76	9	7,490
Putnam	1,916,130	80,693	265	144	127,974	120,170	121,448	6,739	4,171	1,738	142	7	12,797
Quitman	149,190	5,932	269	127	19,319	18,216	1,380	912	441	175	7	1	1,536
Rabun	1,918,050	100,704	248	316	253,448	246,484	56,335	7,291	4,698	1,254	169	24	13,436
Randolph	1,444,230	82,996	147	162	74,884	70,847	5,805	3,510	1,961	472	30	7	5,980
Richmond	57,271,861	9,070,001	236	182	2,151,192	1,980,086	115,620	103,932	29,544	8,886	1,771	182	144,315
Rockdale	11,572,140	641,550	412	435	857,725	832,686	40,444	34,163	15,018	4,911	838	35	54,965
Schley	397,350	18,191	218	315	40,374	38,287	1,933	1,699	1,114	262	38	6	3,119
Screven	2,077,800	346,934	184	240	167,681	150,539	9,941	6,899	3,907	902	104	7	11,819
Seminole	1,786,170	133,993	154	191	103,849	97,415	5,516	4,243	2,513	917	60	7	7,740
Spalding	12,460,350	497,816	255	192	517,382	487,245	23,066	30,361	12,471	3,831	628	52	47,343
Stephens	5,030,160	343,159	218	91	259,839	220,255	16,515	13,983	6,659	2,279	328	36	23,285
Stewart	643,830	32,010	169	181	69,433	66,568	6,561	2,614	1,346	311	26	9	4,306
Sumter	6,634,530	1,089,897	213	650	309,141	278,673	24,100	14,478	6,938	2,474	348	28	24,266
Talbot	840,090	157,890	321	1,570	72,245	67,437	6,373	3,804	1,765	358	55	8	5,990
Taliaferro	107,760	5,188	122	262	40,446	38,931	2,790	1,137	566	137	36	0	1,876
Tattnall	2,337,150	75,547	188	253	165,287	156,463	11,944	7,483	5,310	1,561	98	31	14,483
Taylor	3,408,120	51,131	259	257	79,204	73,515	6,165	3,816	2,325	544	68	5	6,758
Telfair	1,827,000	147,064	177	369	104,662	97,726	7,628	5,394	3,269	900	63	4	9,630
Terrell	1,705,800	111,053	162	275	99,913	94,316	6,918	5,155	2,458	840	75	9	8,537
Thomas	9,472,290	781,481	231	269	439,533	419,773	18,691	20,411	9,629	3,182	301	39	33,562
Tift	8,990,160	669,074	223	431	369,382	350,468	27,982	17,283	9,607	2,826	385	65	30,166
Toombs	6,405,900	317,102	214	270	206,837	187,730	17,527	11,816	6,805	2,212	195	48	21,076
Towns	1,277,670	188,326	276	366	117,974	113,391	3,514	4,553	2,968	1,009	129	7	8,666
Treutlen	496,800	13,937	150	175	44,283	40,419	4,667	3,696	2,213	556	48	8	6,521

Table 13 - SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1988 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977=100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Troup	14,421,930	2,205,746	243	421	620,706	556,251	29,334	28,767	12,093	3,387	513	52	44,812
Turner	1,139,520	47,157	162	308	99,063	95,257	6,845	3,918	2,570	571	63	11	7,133
Twiggs	583,830	423,061	313	669	113,430	107,926	9,940	5,413	2,992	739	129	13	9,286
Union	1,671,480	149,811	244	321	162,028	155,441	5,126	6,830	4,798	1,290	290	21	13,229
Upson	4,324,380	498,053	190	93	261,778	240,158	13,824	14,717	6,623	1,715	255	22	23,332
Walker	6,132,270	1,621,199	172	244	461,970	411,042	24,421	30,343	14,280	2,632	672	37	47,964
Walton	6,288,270	492,477	245	260	378,325	358,351	22,628	21,654	12,218	3,873	519	37	38,301
Ware	10,113,450	567,633	205	228	321,406	300,409	71,642	17,506	8,514	3,139	323	32	29,514
Warren	477,150	104,394	113	140	70,278	65,668	8,551	3,112	1,484	380	55	1	5,032
Washington	4,111,320	720,416	232	675	240,579	230,579	25,114	8,682	5,458	1,620	159	45	15,964
Wayne	4,293,060	1,497,975	208	166	296,970	286,201	21,343	10,382	6,412	2,436	166	23	19,419
Webster	124,800	6,130	164	28	36,484	35,075	2,860	1,171	772	145	15	4	2,107
Wheeler	464,250	30,757	202	589	49,531	46,169	5,911	2,512	1,746	477	35	2	4,772
White	2,944,800	165,043	396	445	210,704	203,578	8,269	8,154	5,316	1,353	220	15	15,058
Whitfield	27,039,600	2,402,727	257	211	1,067,248	1,035,889	41,474	42,339	21,576	7,558	1,063	107	72,643
Wilcox	519,900	15,835	184	204	66,560	61,984	6,420	3,208	2,212	464	79	3	5,966
Wilkes	2,656,230	296,177	221	467	141,669	133,560	6,443	6,095	3,364	1,042	92	15	10,608
Wilkinson	2,560,350	1,297,631	421	149	138,355	133,175	11,364	5,255	3,421	951	115	14	9,756
Worth	2,291,100	73,594	200	191	216,225	205,771	13,694	9,948	6,177	1,916	220	16	18,277
Other	80,170,243	17,426,218						1	7	0	0	0	8
Total	1,855,835,585	178,104,038	279	220	87,716,618	82,590,963	8,670,933	3,586,990	1,408,156	438,080	75,341	5,971	5,514,538

*Indicates 1989 General Property Digest Amount

(1) Multi-store sales tax returns were analyzed in calendar year 1967. This study established that these chain stores operated mostly in the larger trade centers. Multi-stores accounts collect approximately 35% of the total sales tax and this has been distributed as accurately as possible to the county of origin of store locations. Estimated distribution by county of receip from February 1988 through January 1989 corresponds to business activity of January - December 1988. Adjusted gross use tax receipts relate directly to taxable purchases by Georgia firms from suppliers outside Georgia. The above tax amounts represent 3% of gross taxable sales (or purchases) without adjustment for vendors' compensation paid, penalty and interest payments, refunds, returned checks, overpayments and underpayments. The county estimates indicate place of sale rather than "comsumer buying power" by place of residence. "Other" includes contractors and other categories not distributed by county. County estimates for years before 1967 are not directly comparable with the estimates for 1988. Sales tax adjustment made in 1975 for multi-store allocation by county for greater reporting accuracy.

(2) Net Digest amounts reflects state homestead exemption requirements only. Some counties have expanded homestead exemptions for local taxing purposes.

Table 14. - FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1988 Population Estimate	Master Economic Rank	1988 Taxable Sales (Based on Sales Tax)		1988 Automobile Registrations		1987 Adj. Gross Income Reported (Ga. Returns)		1988 Net Property And Utility Digest		Per Capita Amounts of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Fulton	656,778	1	12,155,501	1	337,614	1	8,619,222	1	13,645,289	1	18,508	.514	13,123	20,776
Dekalb	554,945	2	7,349,952	2	331,013	2	6,087,331	2	9,361,693	2	13,244	.596	10,969	16,870
Cobb	402,584	3	4,562,683	3	282,732	3	5,663,201	3	7,638,305	3	11,333	.702	14,067	18,973
Chatham	223,884	5	2,381,994	5	119,710	6	1,887,377	5	3,096,310	6	10,639	.535	8,430	13,830
Richmond	203,555	7	1,909,062	7	103,932	7	1,496,428	8	2,095,706	7	9,379	.511	7,351	10,296
Muscogee	188,056	9	1,814,338	8	94,675	8	1,338,810	9	1,699,725	10	9,648	.503	7,119	9,038
Gwinnett	273,532	4	2,767,199	4	203,410	4	3,953,088	4	5,850,920	4	10,117	.744	14,452	21,390
Bibb	164,317	8	2,013,088	6	84,008	9	1,498,771	7	1,707,172	9	12,251	.511	9,121	10,390
Clayton	182,079	6	1,642,292	9	124,730	5	1,728,759	6	*3,599,796	5	9,012	.685	9,495	*19,771
Dougherty	110,797	11	1,114,966	10	48,203	13	788,918	12	1,012,613	15	10,063	.435	7,120	9,139
Floyd	84,042	13	791,463	15	47,543	14	726,511	16	1,042,916	14	9,417	.566	8,645	12,409
Houston	90,664	14	542,135	17	51,301	12	776,480	13	823,163	20	5,980	.566	8,564	9,079
Hall	92,470	10	893,626	13	55,717	10	914,559	10	1,381,632	11	9,664	.603	9,890	14,941
Clarke	82,536	15	1,012,386	11	42,551	16	677,255	18	931,507	17	12,266	.516	8,206	11,286
Lowndes	79,706	19	737,885	16	39,159	19	515,812	24	816,429	21	8,258	.491	6,471	10,243
Whitfield	75,228	12	901,320	12	42,339	17	750,050	14	1,077,363	12	11,981	.563	9,970	14,321
Walker	58,415	33	204,409	43	30,343	28	414,617	29	435,463	37	3,499	.519	7,098	7,455
Carroll	68,172	20	494,062	18	37,637	20	576,025	19	532,028	31	7,247	.552	8,450	7,804
Glynn	62,645	17	834,724	14	35,834	21	562,002	21	1,069,740	13	13,325	.572	8,971	17,076
Douglas	70,178	18	436,405	20	42,873	15	693,528	17	790,379	22	6,219	.611	9,882	11,262
Cherokee	75,961	16	298,773	29	52,910	11	796,153	11	993,446	16	3,933	.697	10,481	13,078
Troup	55,710	24	480,731	19	28,767	19	453,965	26	585,585	30	8,629	.516	8,149	10,511
Spalding	53,818	26	415,345	21	30,361	27	446,638	28	510,311	32	7,718	.564	8,299	9,482
Barton	52,597	23	339,428	24	32,874	25	449,128	27	786,663	23	6,453	.625	8,539	14,956
Columbia	57,819	29	158,334	52	35,448	22	567,974	20	730,263	25	2,738	.613	9,823	12,630
Coweta	47,881	25	335,481	26	30,546	26	479,440	25	636,770	28	7,007	.638	10,013	13,299
Thomas	42,711	32	315,743	27	20,411	37	295,142	35	438,464	36	7,393	.478	6,910	10,266
Liberty	48,044	49	139,609	56	21,190	35	141,297	62	275,110	56	2,906	.441	2,941	5,726
Ware	39,137	35	337,115	25	17,506	43	249,700	41	372,051	43	8,614	.447	6,380	9,506
Catoosa	40,090	36	200,092	44	25,171	31	276,756	38	419,822	39	4,991	.628	6,903	10,472

Table 14. - FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1988 Population Estimate	Master Economic Rank	1988 Taxable Sales (Based on Sales Tax)		1988 Automobile Registrations		1987 Adj. Gross Income Reported (Ga. Returns)		1988 Net Property And Utility Digest		Per Capita Amounts of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg	Income Reported	Net Digest
Laurens	40,667	30	347,374	23	20,849	36	292,642	37	472,801	33	8,542	.513	7,196	11,626
Rockdale	48,214	21	385,738	22	34,163	23	558,772	26	873,130	18	8,001	.709	11,589	18,109
Henry	49,069	27	229,715	36	33,049	24	561,562	25	659,257	27	4,681	.674	11,444	13,435
Bulloch	40,119	40	262,572	33	19,236	40	248,939	42	368,564	44	6,545	.479	6,205	9,187
Colquitt	38,580	41	269,458	30	17,652	42	231,146	43	363,717	45	6,984	.458	5,991	9,428
Baldwin	40,502	42	265,079	32	17,223	45	293,374	36	306,182	50	6,545	.425	7,243	7,560
Newton	41,556	31	241,663	34	23,875	32	353,698	31	464,838	34	5,815	.575	8,511	11,186
Tift	36,128	38	299,672	28	17,283	44	250,047	40	378,450	42	8,295	.478	6,921	10,475
Polk	35,191	44	175,772	47	19,529	39	256,488	39	298,756	53	5,023	.555	7,288	8,490
Walton	38,518	34	209,609	40	21,654	34	298,245	33	380,979	41	5,442	.562	7,743	9,891
Gordon	35,615	37	187,057	46	20,390	38	297,551	34	440,134	35	5,252	.573	8,355	12,358
Sumter	33,237	46	221,151	37	14,478	49	203,396	47	302,773	52	6,654	.436	6,120	9,110
Fayette	46,694	22	206,018	41	39,672	18	728,179	15	866,568	19	4,412	.850	15,595	18,558
Forsyth	37,140	28	267,771	31	27,134	30	390,364	30	702,546	26	7,210	.731	10,511	18,916
Coffee	30,679	48	204,917	42	13,889	51	181,848	50	285,704	55	6,679	.453	5,927	9,313
Paulding	34,438	39	143,331	54	22,615	33	310,485	32	421,432	38	4,162	.657	9,016	12,237
Upson	26,464	51	144,146	53	14,717	48	191,067	49	253,982	61	5,447	.556	7,220	9,597
Decatur	27,638	50	160,471	51	12,419	55	151,002	57	314,048	47	5,806	.449	5,464	11,363
Jackson	29,515	47	241,583	35	16,965	46	216,440	46	258,483	59	8,185	.575	7,333	8,758
Habersham	28,833	43	196,253	45	15,585	47	218,050	45	394,802	40	6,807	.541	7,563	13,693
Toombs	25,283	53	213,530	39	11,816	58	165,933	53	205,257	74	8,446	.467	6,563	8,118
Chattooga	22,675	62	96,934	76	12,122	56	158,805	55	205,787	73	4,275	.535	7,004	9,076
Stephens	23,409	52	167,672	48	13,983	50	180,724	51	236,770	64	7,163	.597	7,720	10,114
Chattahoochee	30,298	140	11,010	152	6,805	99	17,169	153	22,947	158	363	.225	567	757
Barrow	26,858	45	162,184	49	17,187	41	227,744	44	326,611	46	6,039	.663	8,480	12,161
Meriwether	22,603	61	116,949	60	11,624	60	135,708	67	206,478	72	5,174	.514	6,004	9,135
Mitchell	23,020	72	110,899	66	9,233	77	115,092	75	208,888	70	4,818	.401	5,000	9,074
Emanuel	22,394	74	114,637	62	9,866	74	121,028	74	191,517	79	5,119	.441	5,404	8,553
Wayne	22,502	54	143,102	55	10,382	67	147,642	60	307,544	48	6,360	.461	6,561	13,667
Grady	21,216	71	110,372	67	9,924	72	111,672	79	209,376	69	5,202	.468	5,264	9,869

Table 14. - FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1988 Population Estimate	Master Economic Rank	1988 Taxable Sales (Based on Sales Tax)		1988 Automobile Registrations		1987 Adj. Gross Income Reported (Ga. Returns)		1988 Net Property And Utility Digest		Per Capita Amounts of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg	Income Reported	Net Digest
Murray	23,915	56	85,875	81	13,876	52	193,572	48	289,194	54	3,591	.580	8,094	12,093
Crisp	20,696	59	214,984	38	9,577	75	122,241	72	229,036	65	10,388	.463	5,907	11,067
Burke	22,480	55	84,597	84	10,350	68	124,531	70	1,866,597	8	3,763	.460	5,540	83,034
Peach	21,695	70	108,276	70	10,087	69	160,237	54	177,011	87	4,991	.465	7,386	7,159
Washington	20,313	63	137,044	57	8,682	79	135,946	66	255,693	60	6,747	.427	6,693	12,588
Elbert	19,920	69	123,981	58	10,986	64	135,979	65	179,472	85	6,224	.551	6,826	9,010
Hart	20,224	65	102,245	73	11,617	61	132,665	69	240,284	63	5,056	.574	6,560	11,881
McDuffie	21,141	66	120,799	59	10,727	66	138,248	63	188,820	80	5,714	.507	6,539	8,931
Haralson	20,893	60	98,424	74	12,436	54	154,406	56	204,024	75	4,711	.595	7,390	9,765
Jefferson	19,416	78	112,932	65	8,315	81	111,950	78	177,668	86	5,816	.428	5,766	9,151
Effingham	22,261	64	65,961	96	11,687	59	169,356	52	267,012	57	2,963	.525	7,608	11,995
Tattnall	18,492	90	77,905	90	7,483	89	97,717	86	168,407	91	4,213	.405	5,284	9,107
Worth	19,828	77	76,370	91	9,948	70	112,432	77	219,465	67	3,852	.502	5,670	11,068
Madison	21,189	82	34,038	122	11,821	57	150,412	58	182,780	83	1,606	.558	7,099	8,626
Dodge	18,389	92	80,945	88	8,273	82	102,454	84	109,806	115	4,402	.450	5,571	5,971
Jones	20,786	73	59,073	103	12,809	53	142,009	61	208,353	71	2,842	.616	6,832	10,024
Ben Hill	17,662	84	108,349	69	7,711	86	110,899	80	159,788	96	6,135	.437	6,279	9,047
Appling	17,344	67	102,660	72	7,661	88	102,402	85	639,876	29	5,919	.442	5,904	36,893
Harris	17,881	68	84,828	83	10,837	65	134,644	68	266,455	58	4,744	.606	7,530	14,901
Brooks	16,562	80	47,628	113	7,025	95	64,993	111	152,196	98	2,876	.424	3,924	9,189
Franklin	17,039	76	109,311	68	11,418	62	122,082	73	170,802	90	6,415	.670	7,165	10,024
Fannin	15,610	86	87,115	80	9,412	76	92,883	91	163,260	93	5,581	.603	5,950	10,459
Monroe	17,142	58	92,516	78	9,900	73	123,477	71	760,687	24	5,397	.578	7,203	44,376
Screven	15,223	95	69,260	93	6,899	97	86,709	94	160,480	95	4,550	.453	5,696	10,542
Macon	14,677	99	57,458	106	6,726	102	74,849	105	186,742	81	3,915	.458	5,100	12,723
Butts	16,018	81	115,403	61	8,041	84	104,783	83	170,821	89	7,205	.502	6,542	10,664
Berrien	14,595	94	75,264	92	7,433	91	90,909	92	145,278	101	5,157	.509	6,229	9,954
Cook	14,566	103	78,728	89	6,147	105	83,605	97	115,798	114	5,405	.422	5,740	7,950
Camden	17,648	57	113,869	63	11,229	63	137,974	64	307,016	49	6,452	.636	7,818	17,397
Early	14,097	101	58,813	104	5,554	110	73,333	107	203,925	76	4,172	.394	5,202	14,446

Table 14. - FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1988 Population Estimate	Master Economic Rank	1988 Taxable Sales (Based on Sales Tax)		1988 Automobile Registrations		1987 Adj. Gross Income Reported (Ga. Returns)		1988 Net Property And Utility Digest		Per Capita Amounts of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Oconee	16,550	83	44,924	115	9,929	71	149,539	59	197,624	78	2,714	.600	9,036	11,941
Dade	13,210	110	50,366	110	6,774	100	65,410	110	100,909	125	3,813	.513	4,952	7,639
Lamar	13,557	96	67,219	95	7,679	87	90,126	93	117,934	110	4,958	.566	6,648	8,699
Terrell	13,005	116	56,860	107	5,155	116	63,497	112	101,234	124	4,372	.396	4,883	7,784
Pierce	13,415	107	47,461	114	6,418	103	77,843	102	118,057	109	3,538	.478	5,803	8,800
Lee	15,842	98	28,511	129	7,458	90	107,092	81	163,981	92	1,800	.471	6,760	10,351
Pickens	13,834	75	161,351	50	8,866	78	114,276	76	173,738	88	11,663	.641	8,261	12,559
Morgan	13,725	87	83,014	85	7,303	92	95,937	88	199,749	77	6,048	.532	6,990	14,554
Jeff Davis	12,814	100	81,205	87	5,936	108	83,906	96	131,567	105	6,337	.463	6,548	10,267
Telfair	11,761	108	60,900	101	5,394	113	67,734	108	105,354	119	5,178	.459	5,759	8,958
Greene	12,645	106	57,890	105	5,609	109	81,076	99	139,262	104	4,578	.444	6,412	11,013
Gilmer	12,809	85	106,213	71	8,398	80	95,619	89	156,481	97	8,292	.656	7,465	12,216
Wilkes	11,551	97	88,541	79	6,095	106	79,882	101	140,003	103	7,665	.528	6,916	12,120
Dooly	11,226	111	55,464	109	4,559	121	56,509	116	123,792	106	4,941	.406	5,034	11,027
Bleckley	11,262	114	49,487	111	5,343	114	60,264	100	78,847	133	4,394	.474	7,127	7,001
Lumpkin	12,938	91	62,561	100	7,804	85	86,625	95	180,968	84	4,835	.603	6,695	13,987
Rabun	11,400	88	63,935	97	7,291	93	76,592	103	302,819	51	5,608	.640	6,719	26,563
Wilkinson	11,511	102	85,345	82	5,255	115	81,512	98	144,539	102	7,414	.457	7,081	12,557
Putnam	12,661	89	63,871	98	6,739	101	96,456	87	241,618	62	5,045	.532	7,618	19,084
Bryan	12,860	93	63,260	99	7,289	94	106,707	82	147,882	100	4,919	.567	8,298	11,499
White	12,244	79	98,160	75	8,154	83	93,078	90	211,847	68	8,017	.666	7,602	17,302
Randolph	9,608	133	48,141	112	3,510	139	40,898	135	76,652	136	5,011	.365	4,257	7,978
Turner	10,204	129	37,984	119	3,918	130	50,317	124	102,102	122	3,722	.384	4,931	10,006
Hancock	9,774	131	18,538	141	3,826	134	45,829	128	119,237	108	1,897	.391	4,689	12,199
Union	10,794	104	55,716	108	6,830	98	66,073	109	160,567	94	5,162	.633	6,121	14,876
Bacon	10,298	109	94,969	77	4,696	119	54,582	119	96,231	126	9,222	.456	5,300	9,345
Twiggs	10,762	124	19,461	140	5,413	112	53,686	121	117,866	112	1,808	.503	4,988	10,952
Seminole	9,313	119	59,539	102	4,243	127	52,596	122	102,931	120	6,393	.456	5,648	11,052
Irwin	9,720	130	32,873	125	3,851	132	45,565	131	107,888	116	3,382	.396	4,688	11,100
Pulaski	9,257	123	44,214	116	4,371	124	56,550	115	86,164	129	4,776	.472	6,109	9,308

Table 14. - FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1988 Population Estimate	Master Economic Rank	1988 Taxable Sales (Based on Sales Tax)		1988 Automobile Registrations		1987 Adj. Gross Income Reported (Ga. Returns)		1988 Net Property And Utility Digest		Per Capita Amounts of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Pike	10,064	117	20,555	138	6,087	107	75,239	104	107,595	117	2,042	.605	7,476	10,691
Oglethorpe	10,195	122	25,559	132	5,543	111	61,002	113	96,241	127	2,507	.544	5,984	9,440
Jenkins	9,178	132	36,735	120	3,635	138	44,905	132	82,801	130	4,003	.396	4,893	9,022
Banks	10,032	112	32,052	127	6,922	96	53,715	120	118,674	111	3,195	.690	5,354	11,830
Brantley	10,316	121	33,283	123	4,862	117	56,083	117	105,489	118	3,226	.471	5,437	10,226
Johnson	9,541	134	29,441	128	4,079	128	48,657	126	56,382	149	3,086	.428	5,100	5,909
Evans	9,303	115	82,067	86	4,384	123	54,952	118	80,799	131	8,822	.471	5,907	8,685
McIntosh	8,862	126	41,564	118	4,338	126	50,904	123	102,579	121	4,690	.490	5,744	11,575
Taylor	8,281	113	113,604	64	3,816	135	49,588	125	79,680	132	13,719	.340	5,988	9,622
Crawford	8,832	135	15,004	149	4,636	120	47,394	127	78,397	135	1,699	.525	5,366	8,876
Wilcox	7,848	141	17,330	142	3,208	141	39,438	136	68,404	144	2,208	.409	5,025	8,716
Jasper	8,644	120	23,654	133	4,757	118	58,568	114	119,705	107	2,736	.550	6,776	13,848
Candler	7,815	128	67,673	94	3,845	133	44,187	133	78,714	134	8,659	.492	5,654	10,072
Charlton	8,715	125	33,277	124	4,027	129	42,450	134	148,888	99	3,818	.462	4,871	17,084
Miller	7,427	136	27,839	131	3,012	143	38,471	139	101,975	123	3,748	.406	5,180	13,730
Montgomery	8,097	142	16,496	144	3,477	140	38,839	138	71,296	142	2,038	.429	4,797	8,805
Lincoln	7,390	137	21,704	136	3,870	131	45,582	130	69,021	143	2,937	.524	6,168	9,340
Clinch	7,432	138	32,375	126	2,487	149	36,223	141	94,243	128	4,356	.335	4,874	12,681
Warren	7,115	143	15,905	145	3,112	142	34,561	142	74,219	138	2,235	.437	4,857	10,431
Talbot	7,001	139	28,003	130	3,804	136	36,342	140	73,810	139	4,000	.543	5,191	10,543
Heard	7,533	118	13,367	150	4,341	125	45,756	129	221,878	66	1,774	.576	6,074	29,454
Atkinson	6,815	144	23,109	134	2,683	145	32,650	143	59,011	148	3,391	.394	4,791	8,659
Treutlen	6,198	146	16,560	143	3,696	137	30,987	145	45,086	152	2,672	.596	5,000	7,274
Stewart	6,050	145	21,461	137	2,614	147	27,824	148	73,129	140	3,547	.432	4,599	12,087
Calhoun	5,980	147	15,522	147	2,358	151	31,647	144	76,639	137	2,596	.405	5,292	12,816
Lanier	6,174	149	21,973	135	2,424	150	29,257	147	49,425	151	3,559	.393	4,739	8,005
Towns	6,464	127	42,589	117	4,553	122	39,287	137	116,905	113	6,589	.704	6,078	18,086
Marion	5,827	148	15,791	146	2,869	144	30,249	146	63,199	146	2,710	.492	5,191	10,846
Wheeler	5,121	150	15,475	148	2,512	148	24,725	149	52,080	150	3,022	.491	4,828	10,170
Dawson	5,448	105	34,284	121	6,190	104	73,830	106	184,649	82	6,293	1.136	13,552	33,893

Table 14. - FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1988 Population Estimate	Master Economic Rank	1988 Taxable Sales (Based on Sales Tax)		1988 Automobile Registrations		1987 Adj. Gross Income Reported (Ga. Returns)		1988 Net Property And Utility Digest		Per Capita Amounts of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Long	6,001	151	5,744	154	2,614	146	22,908	150	67,321	145	957	.436	3,817	11,218
Baker	3,865	152	9,347	153	2,223	152	17,715	152	72,857	141	2,418	.575	4,583	18,850
Clay	3,639	153	19,834	139	1,511	154	13,836	155	35,797	156	5,450	.415	3,802	9,837
Schley	3,705	154	13,245	151	1,699	153	21,192	151	40,220	154	3,575	.459	5,720	10,856
Glascock	2,455	157	3,268	158	1,256	155	16,284	154	34,188	157	1,331	.512	6,633	13,926
Quitman	2,293	159	4,973	155	912	159	7,098	159	19,596	159	2,169	.398	3,096	8,546
Webster	2,490	156	4,160	156	1,171	156	11,820	156	37,935	155	1,671	.470	4,747	15,235
Echols	2,652	155	1,694	159	1,095	158	8,432	158	61,814	147	639	.413	3,179	23,308
Taliaferro	2,068	158	3,592	157	1,137	157	10,281	157	41,721	153	1,737	.550	4,971	20,175
Other			219,467		1		1,334,954							
State Total	6,398,524		59,379,978		3,586,990		60,131,052		91,261,896		9,280	.561	9,398	14,263

*INDICATES 1989 YEAR GENERAL DIGEST AMOUN T
NOTE: COUNTIES ARE LISTED IN DESCENDING ORDER OF 1980 CENSUS

TABLE 15 - CORPORATION INCOME TAX RETURNS BY TAXABLE INCOME CLASS - 1987 TAXYEAR RETURNS

TYPE OF CORPORATION AND TAXABLE INCOME CLASS	NUMBER OF RETURNS	PERCENT OF RETURNS	NET TAXABLE INCOME	PERCENT OF NET TAXABLE INCOME
DOMESTIC CORPORATIONS				
$1 TO 5,000	7,587	8.85	15,015,754	.44
$5,000 TO 10,000	3,757	4.38	27,653,261	.81
$10,000 TO 25,000	6,242	7.28	104,082,216	3.06
$25,000 TO 50,000	5,360	6.25	193,057,345	5.68
$50,000 TO 100,000	3,846	4.49	265,389,263	7.81
$100,000 TO 250,000	1,776	2.07	266,499,931	7.84
$250,000 TO 500,000	561	.65	194,603,179	5.73
$500,000 TO 1,000,000	335	.39	237,622,359	6.99
OVER 1,000,000	375	.44	2,094,309,597	61.64
NONE (NO TAXABLE INCOME)	55,897	65.20		
ALL DOMESTIC (TAXABLE, NONTAXABLE)	85,736	100.00	3,398,232,905	100.00
FOREIGN CORPORATIONS				
$1 TO 5,000	2,197	11.34	3,731,323	.11
$5,000 TO 10,000	740	3.82	5,436,508	.16
$10,000 TO 25,000	1,061	5.48	17,363,918	.52
$25,000 TO 50,000	819	4.23	29,563,867	.88
$50,000 TO 100,000	783	4.04	56,280,540	1.68
$100,000 TO 250,000	857	4.42	139,756,379	4.16
$250,000 TO 500,000	560	2.89	201,651,166	6.00
$500,000 TO 1,000,000	399	2.06	287,283,661	8.55
OVER 1,000,000	527	2.72	2,618,127,790	77.94
NONE (NO TAXABLE INCOME)	11,435	59.00		
ALL FOREIGN (TAXABLE, NONTAXABLE)	19,379	100.00	3,359,195,152	100.00
ALL CORPORATIONS				
$1 TO 5,000	9,784	9.31	18,747,077	.28
$5,000 TO 10,000	4,497	4.28	33,089,769	.49
$10,000 TO 25,000	7,303	6.95	121,446,134	1.80
$25,000 TO 50,000	6,179	5.88	222,621,212	3.29
$50,000 TO 100,000	4,629	4.40	321,669,803	4.76
$100,000 TO 250,000	2,633	2.50	406,256,310	6.01
$250,000 TO 500,000	1,121	1.07	396,254,345	5.86
$500,000 TO 1,000,000	734	.70	524,906,020	7.77
OVER 1,000,000	902	.86	4,712,437,387	69.74
NONE (NO TAXABLE INCOME)	67,332	64.05		
ALL CLASSES (TAXABLE, NONTAXABLE)	105,114	100.00	6,757,428,057	100.00

Table 16 - 1988 MILLAGE RATES BY COUNTY - ALPHABETICALLY LISTED

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Appling	16.57	Evans	15.59	Newton	30.16
Atkinson	21.83	Fannin	15.74	Oconee	23.01
Bacon	20.38	Fayette	33.53	Oglethorpe	24.20
Baker	19.05	Floyd	30.15	Paulding	23.70
Baldwin	26.00	Forsyth	25.86	Peach	22.82
Banks	18.78	Franklin	16.28	Pickens	22.97
Barrow	23.38	Fulton	39.66	Pierce	20.84
Bartow	25.32	Gilmer	22.45	Pike	18.46
Ben Hill	27.01	Glascock	18.00	Polk	21.00
Berrien	15.05	Glynn	26.35	Pulaski	25.12
Bibb	32.90	Gordon	16.36	Putnam	29.73
Bleckley	26.43	Grady	19.16	Quitman	28.19
Brantley	25.03	Greene	26.34	Rabun	15.76
Brooks	17.53	Gwinnett	32.10	Randolph	15.58
Bryan	19.36	Habersham	13.86	Richmond	25.12
Bulloch	14.57	Hall	22.06	Rockdale	30.80
Burke	11.42	Hancock	46.11	Schley	22.08
Butts	19.39	Haralson	22.19	Screven	24.67
Calhoun	22.88	Harris	15.85	Seminole	16.89
Camden	26.62	Hart	21.48	Spalding	32.13
Candler	18.67	Heard	21.40	Stephens	19.23
Carroll	22.75	Henry	34.71	Stewart	17.86
Catoosa	14.33	Houston	19.48	Sumter	17.38
Charlton	19.27	Irwin	18.47	Talbot	17.81
Chatham	30.74	Jackson	26.43	Taliaferro	13.34
Chattahoochee	9.33	Jasper	23.02	Tattnall	21.70
Chattooga	17.67	Jeff Davis	19.21	Taylor	20.60
Cherokee	22.28	Jefferson	17.00	Telfair	20.10
Clarke	37.72	Jenkins	22.44	Terrell	15.66
Clay	18.50	Johnson	26.30	Thomas	31.31
Clayton	34.25	Jones	17.66	Tift	16.85
Clinch	28.46	Lamar	20.67	Toombs	12.10
Cobb	30.56	Lanier	24.06	Towns	8.32
Coffee	21.64	Laurens	19.17	Treutlen	22.50
Colquitt	19.73	Lee	23.07	Troup	17.30
Columbia	19.03	Liberty	18.00	Turner	18.55
Cook	18.14	Lincoln	21.39	Twiggs	22.87
Coweta	27.12	Long	23.90	Union	13.75
Crawford	27.79	Lowndes	20.35	Upson	17.24
Crisp	19.34	Lumpkin	20.26	Walker	14.68
Dade	21.40	Macon	17.78	Walton	23.71
Dawson	22.50	Madison	15.86	Ware	22.90
Decatur	15.62	Marion	17.26	Warren	21.93
DeKalb	40.90	McDuffie	18.29	Washington	20.38
Dodge	28.39	McIntosh	28.89	Wayne	23.00
Dooly	21.91	Meriwether	17.29	Webster	18.39
Dougherty	29.65	Miller	17.68	Wheeler	17.30
Douglas	29.83	Mitchell	15.73	White	17.92
Early	14.88	Monroe	15.60	Whitfield	20.75
Echols	14.91	Montgomery	15.83	Wilcox	22.39
Effingham	22.07	Morgan	19.14	Wilkes	23.85
Elbert	21.99	Murray	15.74	Wilkinson	22.42
Emanual	20.32	Muscogee	36.23	Worth	19.45

Table 17 - 1988 MILLAGE RATES BY COUNTY - NUMERICALLY LISTED

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Towns	8.32	Turner	18.55	Ware	22.90
Chattahoochee	9.33	Candler	18.67	Pickens	22.97
Burke	11.42	Banks	18.78	Wayne	23.00
Toombs	12.10	Columbia	19.03	Oconee	23.01
Taliaferro	13.34	Baker	19.05	Jasper	23.02
Union	13.75	Morgan	19.14	Lee	23.07
Habersham	13.86	Grady	19.16	Barrow	23.38
Catoosa	14.33	Laurens	19.17	Paulding	23.70
Bulloch	14.57	Jeff Davis	19.21	Walton	23.71
Walker	14.68	Stephens	19.23	Wilkes	23.85
Early	14.88	Charlton	19.27	Long	23.90
Echols	14.91	Crisp	19.34	Lanier	24.06
Berrien	15.05	Bryan	19.36	Oglethorpe	24.20
Randolph	15.58	Butts	19.39	Screven	24.67
Evans	15.59	Worth	19.45	Brantley	25.03
Monroe	15.60	Houston	19.48	Pulaski	25.12
Decatur	15.62	Colquitt	19.73	Richmond	25.12
Terrell	15.66	Telfair	20.10	Bartow	25.32
Mitchell	15.73	Lumpkin	20.26	Forsyth	25.86
Murray	15.74	Emanuel	20.32	Baldwin	26.00
Fannin	15.74	Lowndes	20.35	Johnson	26.30
Rabun	15.76	Washington	20.38	Greene	26.34
Montgomery	15.83	Bacon	20.38	Glynn	26.35
Harris	15.85	Taylor	20.60	Bleckley	26.43
Madison	15.86	Lamar	20.67	Jackson	26.43
Franklin	16.28	Whitfield	20.75	Camden	26.62
Gordon	16.36	Pierce	20.84	Ben Hill	27.01
Appling	16.57	Polk	21.00	Coweta	27.12
Tift	16.85	Lincoln	21.39	Crawford	27.79
Seminole	16.89	Dade	21.40	Quitman	28.19
Jefferson	17.00	Heard	21.40	Dodge	28.39
Upson	17.24	Hart	21.48	Clinch	28.46
Marion	17.26	Coffee	21.64	McIntosh	28.89
Meriwether	17.29	Tattnall	21.70	Dougherty	29.65
Troup	17.30	Atkinson	21.83	Putnam	29.73
Wheeler	17.30	Dooly	21.91	Douglas	29.83
Sumter	17.38	Warren	21.93	Floyd	30.15
Brooks	17.53	Elbert	21.99	Newton	30.16
Jones	17.66	Hall	22.06	Cobb	30.56
Chattooga	17.67	Effingham	22.07	Chatham	30.74
Miller	17.68	Schley	22.08	Rockdale	30.80
Macon	17.78	Haralson	22.19	Thomas	31.31
Talbot	17.81	Cherokee	22.28	Gwinnett	32.10
Stewart	17.86	Wilcox	22.39	Spalding	32.13
White	17.92	Wilkinson	22.42	Bibb	32.90
Liberty	18.00	Jenkins	22.44	Fayette	33.53
Glascock	18.00	Gilmer	22.45	Clayton	34.25
Cook	18.14	Dawson	22.50	Henry	34.71
McDuffie	18.29	Treutlen	22.50	Muscogee	36.23
Webster	18.39	Carroll	22.75	Clarke	37.72
Pike	18.46	Peach	22.82	Fulton	39.66
Irwin	18.47	Twiggs	22.87	DeKalb	40.90
Clay	18.50	Calhoun	22.88	Hancock	46.11

Table 18 - GROSS* INTANGIBLE TAX ASSESSMENTS BY COUNTY - 1988

COUNTY	TOTAL	COUNTY	TOTAL	COUNTY	TOTAL
Appling	$12,780	Evans	$ 7,539	Newton	$ 43,624
Atkinson	2,902	Fannin	8,576	Oconee	22,143
Bacon	4,342	Fayette	76,561	Oglethorpe	5,419
Baker	1,668	Floyd	223,766	Paulding	19,746
Baldwin	63,333	Forsyth	53,270	Peach	35,866
Banks	8,689	Franklin	24,442	Pickens	15,733
Barrow	41,840	Fulton	9,686,909	Pierce	8,954
Bartow	52,015	Gilmer	13,412	Pike	9,261
Ben Hill	19,573	Glascock	1,271	Polk	29,238
Berrien	9,642	Glynn	362,472	Pulaski	10,780
Bibb	714,252	Gordon	31,215	Putnam	12,875
Bleckley	12,283	Grady	29,137	Quitman	710
Brantley	2,431	Greene	20,022	Rabun	34,605
Brooks	12,485	Gwinnett	612,739	Randolph	14,940
Bryan	11,321	Habersham	62,294	Richmond	558,378
Bulloch	49,880	Hall	207,360	Rockdale	68,674
Burke	20,912	Hancock	9,246	Schley	5,812
Butts	10,803	Haralson	18,229	Screven	11,328
Calhoun	11,500	Harris	33,018	Seminole	9,003
Camden	15,601	Hart	33,362	Spalding	82,207
Candler	6,287	Heard	3,734	Stephens	35,489
Carroll	91,541	Henry	60,980	Stewart	6,535
Catoosa	30,790	Houston	67,533	Sumter	57,354
Charlton	10,899	Irvin	7,034	Talbot	6,558
Chatham	930,763	Jackson	32,510	Taliaferro	2,773
Chattahoochee	4,435	Jasper	11,395	Tattnall	15,903
Chattooga	18,133	Jeff Davis	11,900	Taylor	4,481
Cherokee	66,218	Jefferson	18,257	Telfair	9,023
Clarke	260,116	Jenkins	8,782	Terrell	21,072
Clay	2,273	Johnson	3,495	Thomas	164,979
Clayton	117,426	Jones	16,186	Tift	50,256
Clinch	5,298	Lamar	12,525	Toombs	25,341
Cobb	1,152,448	Lanier	5,744	Towns	24,885
Coffee	22,942	Laurens	41,719	Treutlen	2,926
Colquitt	50,164	Lee	4,907	Troup	162,076
Columbia	50,265	Liberty	30,891	Turner	8,823
Cook	7,873	Lincoln	3,148	Twiggs	2,331
Coweta	90,802	Long	559	Union	15,104
Crawford	2,629	Lowndes	107,547	Upson	37,979
Crisp	17,781	Lumpkin	14,106	Walker	87,312
Dade	14,953	Macon	21,628	Walton	45,699
Dawson	10,226	Madison	11,897	Ware	60,141
Decatur	30,799	Marion	3,626	Warren	4,272
DeKalb	1,979,644	McDuffie	29,159	Washington	39,318
Dodge	19,284	McIntosh	7,292	Wayne	12,137
Dooly	15,960	Meriwether	18,072	Webster	1,058
Dougherty	206,150	Miller	9,148	Wheeler	2,142
Douglas	66,634	Mitchell	24,343	White	24,182
Early	20,073	Monroe	28,621	Whitfield	149,073
Echols	337	Montgomery	12,345	Wilcox	3,893
Effingham	9,079	Morgan	18,989	Wilkes	23,578
Elbert	40,232	Murray	16,117	Wilkinson	7,365
Emanuel	22,576	Muscogee	1,215,022	Worth	12,275
				TOTAL	21,792,962

INDEX

Beer licenses . . . 8,20
Beer taxes . . . 8,20
Cigar and cigarette licenses . . . 8,20
Cigar and cigarette taxes . . . 1,7,8,20
Comparisons and trends
- County economic indicators . . . 32,33,34,35,36,37
- County millage rates . . . 39,40
- Intangible taxes . . . 23,41
- Motor vehicles . . . 8,27,28,29,30,31
- Personal income . . . 11,12
- Personal income taxes . . . 1,8,10,17,19,24,25,26,38
- Property tax digests . . . 22,27,28,29,30,31
- Sales taxes . . . 1,7,8,15,16,27,28,29,30,31
- State and local tax burden . . . 13,14
- Tax sources . . . 1,8
- Total net collections - monthly . . . 6
- Total net collections - annually . . . 1,6,7,8,10

Contractor fees . . . 8
Estate tax . . . 8
Income, corporation taxes and licenses . . . 1,7,8,10,38
Income, personal taxes . . . 1,7,8,10,17,19,24,25,26
Intangible property tax . . . 8,22,41
Intangibles, recording fees . . . 8,22
Highlights, Revenue Department for Fiscal Year . . . 5
Liquor licenses . . . 8,20
Liquor taxes . . . 8,20
Millage rates, County . . . 39,40
Motor carriers
- Fuel (mileage tax) . . . 8,18
- Highway use tax . . . 8,18
- Motor fuel truck fees . . . 8,18

Motor Fuel
- Distributors' fees . . . 8,18
- Taxes . . . 1,7,8,18

Motor vehicles
- License tags . . . 8,21,27,28,29,30,31
- Title registration fees . . . 8,21
- Total fees . . . 1,7,8,21

Organizational structure . . . 2,3,4
Property taxes
- General property digest . . . 8,22,23,27,28,29,30,31
- Intangible property tax . . . 8,22,23,41
- Intangibles, recording fees . . . 8,22
- Interest and other property tax revenues . . . 8,22
- Public Service Commissioner (Utility fees) . . . 8
- Public utilities and ad valorem taxes . . . 8,22
- Taxable values by property class . . . 23
- Transfer fees . . . 8

Sales and use taxes
- Commodity . . . 15,16
- County . . . 27,28,29,30,31
- County ranking, sales dollars . . . 32,33,34,35,36,37
- Total collections . . . 1,7,8,9,10,31

Wine licenses . . . 8,20
Wine taxes . . . 8,20

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